

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
: **Chapter 11**
SEARS HOLDINGS CORPORATION, *et al.*, :
: **Case No. 18-23538 (RDD)**
: **Debtors.**¹ : **(Jointly Administered)**
-----X

AFFIDAVIT OF SERVICE

I, Seth Botos, depose and say that I am employed by Prime Clerk LLC (“***Prime Clerk***”), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On September 18, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served (1) by the method set forth on the Master Service List attached hereto as **Exhibit A**; (2) via overnight mail to the Office of The US Trustee Region 2, Attn P Schwartzberg R Morrissey, 201 Varick St Ste 1006, New York, NY, 10014, and (3) via overnight mail to Chambers of Honorable Robert Drain Sears Chambers Copy US Bankruptcy Court SDNY, 300 Quarropas Street Rm 248, White Plains, NY, 10601:

- Supplemental Declaration of Benjamin J. Steele in Support of Application of the Debtors for Authority to Retain and Employ Prime Clerk LLC as Administrative Agent *nunc pro tunc* to the Commencement Date [Docket No. 8448]
- Debtors' Twenty-First Omnibus Objection to Proofs of Claim or Ballots (Reclassified/Disallowed Claims) [Docket No. 8451] (the “*Twenty First Omnibus Objection*”)

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

- Debtors' Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims) [Docket No. 8452] (the “*Twenty Second Omnibus Objection*”)

On September 18, 2020, at my direction and under my supervision, employees of Prime Clerk caused the (1) Twenty First Omnibus Objection to be served via email on the 21st Omni Email Service List attached hereto as **Exhibit B**; and (2) Twenty-Second Omnibus Objection to be served via email on the 22nd Omni Email Service List attached here to as **Exhibit C**:

On September 18, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served via first class mail on the 21st Omni Exhibit 1 Service List attached hereto as **Exhibit D**:

- Debtors' Twenty-First Omnibus Objection to Proofs of Claim or Ballots (Reclassified/Disallowed Claims) – Exhibit 1 (a copy of which is attached as **Exhibit E**)

On September 18, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served via first class mail on the 21st Omni Exhibit 2 Service List attached hereto as **Exhibit F**.

- Debtors' Twenty-First Omnibus Objection to Proofs of Claim or Ballots (Reclassified/Disallowed Claims) – Exhibit 2 (a copy of which is attached as **Exhibit G**)

On September 18, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served via first class mail on the 22nd Omni Exhibit 1 Service List attached hereto as **Exhibit H**.

- Debtors' Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims) – Exhibit 1 (a copy of which is attached as **Exhibit I**)

On September 18, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served via first class mail on the 22nd Omni Exhibit 2 Service List attached hereto as **Exhibit J**.

- Debtors' Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims) – Exhibit 2 (a copy of which is attached as **Exhibit K**)

On September 18, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served via first class mail on the 22nd Omni Exhibit 3 Service List attached hereto as **Exhibit L**.

- Debtors' Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims) – Exhibit 3 (a copy of which is attached as **Exhibit M**)

Dated: October 26, 2020

/s/ Seth Botos
Seth Botos

State of New York
County of New York

Subscribed and sworn to (or affirmed) before me on October 26, 2020, by Seth Botos, approved to me on the basis of satisfactory evidence to be the person who appeared before me.

/s/ JAMES A. MAPPLETHORPE
Notary Public, State of New York
No. 01MA6370846
Qualified in New York County
Commission Expires February 12, 2022

Exhibit A

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Exhibit A
Master Service List
Served as set forth below

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Exhibit A
Master Service List
Served as set forth below

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United States Bankruptcy Court for the Southern District of New York	Chambers of Honorable Robert D. Drain	Sears Chambers Copy US Bankruptcy Court SDNY 300 Quarropas Street, Room 248 White Plains NY 10601		First Class Mail
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Exhibit A
Master Service List
Served as set forth below

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Trustee for the Second Lien PIK Notes, the Holdings Unsecured Notes (8.00%), and the Holdings Unsecured PIK Notes (8.00%), and Top Creditor	Computershare Trust Company, N.A.	Attn: Michael A. Smith, Vice President – Corporate Trust 2950 Express Drive South, Suite 210 Islandia NY 11749	Michael.smith2@computershare.com	First Class Mail and Email
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Exhibit A
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Exhibit A
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Exhibit A
Master Service List
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Exhibit B

Exhibit B

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Exhibit B

21st Omni Email Service List

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Exhibit B

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Exhibit C

Exhibit C

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Atlanta ISD	beth.peniza@lgbs.com; dallas.bankruptcy@publicans.com
Bastrop County	tleday@mvalaw.com
Bell County TAD	tleday@mvalaw.com
Bell County Tax Appraisal District	tleday@mvalaw.com
Bell County Tax Appraisal District	tleday@mvalaw.com
Bell County Tax Appraisal District	tleday@mvalaw.com
Bexar County	sanantonio.bankruptcy@publicans.com; sanantonio.bankruptcy@lgbs.com; beth.peniza@lgbs.com
Bexar County	sanantonio.bankruptcy@publicans.com; sanantonio.bankruptcy@lgbs.com; beth.peniza@lgbs.com
Blanco CAD	Austin.bankruptcy@publicans.com
Bowie CAD	tleday@mvalaw.com
Bowie CAD	tleday@mvalaw.com
Bowie CAD	tleday@mvalaw.com
Bowie Central Appraisal District	tleday@mvalaw.com
Bowie Central Appraisal District	tleday@mvalaw.com
Bowie Central Appraisal District	tleday@mvalaw.com
Bowie Central Appraisal District	tleday@mvalaw.com
Box Butte County Treasurer	treasurer@boxbutte.naone.org
Box Butte County Treasurer	vcovalt@covaltlawfirm.com
Brazos County, Texas	tleday@mvalaw.com
BROWARD COUNTY	ajwallace@broward.org; mjourney@broward.org
Broward County	swulfekuhle@broward.org; ajwallace@broward.org; mjourney@broward.org
Broward County	swulfekuhle@broward.org; ajwallace@broward.org; mjourney@broward.org
Broward County	swulfekuhle@broward.org; ajwallace@broward.org; mjourney@broward.org
BROWARD COUNTY	swulfekuhle@broward.org; mjourney@broward.org
Broward County	swulfekuhle@broward.org
Broward County	swulfekuhle@broward.org

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
Broward County	swulfekuhle@broward.org
Brown CAD	tleday@mvalaw.com
Brown County Appraisal District	tleday@mvalaw.com
Brown County Appraisal District	tleday@mvalaw.com
Calcasieu Parish Sheriff & Tax Collector	cperry@cpso.com
Calvert County, Maryland	bdept@mrrlaw.net
Cameron County	austin.bankruptcy@publicans.com; beth.peniza@lgbs.com
Cherokee CAD	tleday@mvalaw.com
Cherokee County CAD	tleday@mvalaw.com
Cherokee County CAD	tleday@mvalaw.com
City of Atlanta	dallas.bankruptcy@publicans.com
City of Atlanta	dallas.bankruptcy@publicans.com
City of Chattanooga	kreisman@chattanooga.gov
City of Cleburne	ecobb@pbfc.com
City of Cudahy	Kellys@ci.cudahy.wi.us
CITY OF DEL RIO	sanantonio.bankruptcy@publicans.com
City of Del Rio	sanantonio.bankruptcy@publicans.com
City of Eagle Pass	sanantonio.bankruptcy@publicans.com; beth.peniza@lgbs.com
City of Eagle Pass	sanantonio.bankruptcy@publicans.com; beth.peniza@lgbs.com
City of Eagle Pass	beth.peniza@lgbs.com; sanantonio.bankruptcy@publicans.com
City of El Paso	sanantonio.bankruptcy@publicans.com; beth.peniza@lgbs.com
City of El Paso	sanantonio.bankruptcy@publicans.com; sanantonio.bankruptcy@lgbs.com
City of El Paso	sanantonio.bankruptcy@publicans.com
City of Frisco	beth.peniza@lgbs.com; dallas.bankruptcy@publicans.com
City of Garland	ecobb@pbfc.com
City of Grapevine	ecobb@pbfc.com
City of Hampton Treasurer's Office	arminda.wiley@hampton.gov
City of Hampton Treasurer's Office	arminda.wiley@hampton.gov
City Of Laredo Tax Dept.	ffccpllc14@gmail.com
City of McAllen	austin.bankruptcy@publicans.com; beth.peniza@lgbs.com
City of McAllen	austin.bankruptcy@publicans.com

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
City of Mesquite and Mesquite Independent School District	ggrimes@s-g-lawfirm.com
City of Mesquite and Mesquite Independent School District	ggrimes@s-g-lawfirm.com
City of Mineral Wells	ecobb@pbfc.com
City Of Pleasanton	sanantonio.bankruptcy@publicans.com
City of Roanoke Treasurer	treasurer@roanokeva.gov
City of Stephenville	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
City of Stephenville	beth.peniza@lgbs.com; DALLAS.BANKRUPTCY@PUBLICANS.COM
City of Sulphur Springs	beth.peniza@lgbs.com; dallas.bankruptcy@publicans.com
City of Sulphur Springs	dallas.bankruptcy@publicans.com
City of Waco and/or Waco Independent School District	tleday@mvalaw.com
City of Waco and/or Waco Independent School District	tleday@mvalaw.com
City of Waco and/or Waco Independent School District	tleday@mvalaw.com
City of Waco and/or Waco Independent School District	tleday@mvalaw.com
City of Weslaco	jbanks@pbfc.com
City of Weslaco	jbanks@pbfc.com
Cleburne Independent School District	ecobb@pbfc.com
CLERMONT COUNTY TREASURER	jfountain@clermontcountyohio.gov
Cleveland ISD	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Collin County Tax Assessor / Collector	bankruptcy@ABERNATHY-LAW.com
Collin County Tax Assessor/ Collector	bankruptcy@ABERNATHY-LAW.com
Collin County Tax Assessor/Collector	bankruptcy@ABERNATHY-LAW.com
Collin County Tax Assessor/Collector	bankruptcy@ABERNATHY-LAW.com
Collin County Tax Assessor/Collector	bankruptcy@ABERNATHY-LAW.com
County of Lexington	scockrell@lex-co.com
County of San Luis Obispo Tax Collector	dmanriquez@co.slo.ca.us
Crowley Independent School District	ecobb@pbfc.com
Cypress - Fairbanks ISD	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Cypress - Fairbanks ISD	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Cypress-Fairbanks ISD	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Dallas County	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Dallas County	dallas.bankruptcy@publicans.com

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
Dallas County	dallas.bankruptcy@publicans.com
Denton County, Texas	tleday@mvalaw.com
Denton County, Texas	tleday@mvalaw.com
Denton County, Texas	tleday@mvalaw.com
DeSoto County, Mississippi	bmacmillan@desotocountymis.gov
DeSoto County, Mississippi	rquimby@smithphillips.com
DeSoto County, Mississippi	rquimby@smithphillips.com
Eagle Pass ISD	sanantonio.bankruptcy@lgbs.com
Eagle Pass ISD	sanantonio.bankruptcy@publicans.com; beth.peniza@lgbs.com
Eagle Pass ISD	sanantonio.bankruptcy@lgbs.com
Elko County Treasurer	ndavila@elkocountynv.net
Ellis County	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Ellis County	beth.peniza@lgbs.com; dallas.bankruptcy@publicans.com
Erath County, Texas	tleday@mvalaw.com
Erath County, Texas	tleday@mvalaw.com
Erath County, Texas	tleday@mvalaw.com
Fayette County	jbanks@pbfc.com
Fayette County	jbanks@pbfc.com
Fort Bend County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Fort Bend County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Franklin County Treasurer-RE	rrking@franklincountyohio.gov
Galveston County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Galveston County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Garfield County	kpostier@gctreasurer.org
Garland Independent School District	ecobb@pbfc.com
Grapevine-Colleyville Independent School District	ecobb@pbfc.com
Gray County	dpcarter@pbfc.com
HARRIS COUNTY, ET AL	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
HARRIS COUNTY, ET AL	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Harrison CAD	tleday@mvalaw.com
Harrison CAD	tleday@mvalaw.com

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
Harrison CAD	tleday@mvalaw.com
Harrison County, Texas	tleday@mvalaw.com
Harrison County, Texas	tleday@mvalaw.com
Harrison County, Texas	tleday@mvalaw.com
Hays County, Texas	tleday@mvalaw.com
Hays County, Texas	tleday@mvalaw.com
HENDERSON COUNTY	sgold@henderson.ky.us; rnorris@hendersonky.us
Henderson County, Texas	tleday@mvalaw.com
Henderson County, Texas	tleday@mvalaw.com
Henderson County, Texas	tleday@mvalaw.com
Hennepin County Treasurer	Christina.Gleason@hennepin.us
Hidalgo County	austin.bankruptcy@publicans.com; beth.peniza@lgbs.com
Hidalgo County	austin.bankruptcy@publicans.com; beth.peniza@lgbs.com
Hood CAD	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Hood CAD	beth.peniza@lgbs.com; dallas.bankruptcy@publicans.com
Hopkins County	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Hopkins County	beth.peniza@lgbs.com; dallas.bankruptcy@publicans.com
Irving ISD	beth.peniza@lgbs.com; dallas.bankruptcy@publicans.com
Jasper County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Jasper County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Jim Wells CAD	austin.bankruptcy@publicans.com; beth.peniza@lgbs.com
Jim Wells CAD	austin.bankruptcy@publicans.com
Johnson County	ecobb@pbfc.com
Kendall County	jbanks@pbfc.com
Kern County Treasurer Tax Collector	bankruptcy@kerncounty.com
Kerr County	jbanks@pbfc.com
KING COUNTY TREASURY	linda.nelson@kingcounty.gov
KING COUNTY TREASURY	linda.nelson@kingcounty.gov
Knox County Trustee	linda.mcginis@knoxcounty.org
Knox County Trustee	linda.mcginis@knoxcounty.org
LAKE COUNTY TAX COLLECTOR	tamarsh.cooper@laketax.com

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
Lee County Tax Collector	BankruptcyEcfdocs@leetc.com; cathys@leetc.com
Lewis County Treasurer	laura.rider@lewiscounty.gov; laura.rider@lewiscounty.wa.gov
Maricopa County Treasurer	muthigk@mcao.maricopa.gov
MARION COUNTY	mctbankruptcy@indy.gov
MARION COUNTY	mctbankruptcy@indy.gov
MARION COUNTY	mctbankruptcy@indy.gov
MARION COUNTY	mctbankruptcy@indy.gov
MARION COUNTY	mctbankruptcy@indy.gov
MARION COUNTY	mctbankruptcy@indy.gov
Marion County Tax Collector	dsurajbali@mariontax.com
Marion County Tax Collector	propertytax@co.marion.or.us
Marion County Tax Collector	dsurajbali@mariontax.com
Marion County Tax Collector	dsurajbali@mariontax.com
Matagorda County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
McLennan County	austin.bankruptcy@publicans.com; beth.peniza@lgbs.com
MESA COUNTY TREASURER	BOBBIE.GROSS@MESACOUNTY.US; mctreas@mesacounty.us
MESA COUNTY TREASURER	BOBBIE.GROSS@MESACOUNTY.US; mctreas@mesacounty.us
MESA COUNTY TREASURER	SHEILA.REINER@MESACOUNTY.US
MESA COUNTY TREASURER	SHEILA.REINER@MESACOUNTY.US
Metropolitan Government of Nashville & Davidson County Tennessee	lorraine.abrams@nashville.gov
Metropolitan Government of Nashville & Davidson County Tennessee	lorraine.abrams@nashville.gov
Metropolitan Government of Nashville & Davidson County Tennessee	Lorraine.abrams@nashville.gov; Alex.dickerson@nashville.gov
Metropolitan Government of Nashville & Davidson County Tennessee	lorraine.abrams@nashville.gov
Mexia Independent School District	tleday@mvalaw.com
Mexia Independent School District	tleday@mvalaw.com
Mexia Independent School District	tleday@mvalaw.com
Miami-Dade County Tax Collector	windley@miamidade.gov
Midland CAD	tleday@mvalaw.com
Midland Central Appraisal District	tleday@mvalaw.com
Midland Central Appraisal District	tleday@mvalaw.com
Mineola Independent School District	tbeall@pbfc.com; tylbkc@pbfc.com

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
Mineral Wells Independent School District	ecobb@pbfc.com
Montgomery County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Montgomery County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Multnomah County-DART	allison.wellman@multco.us
Nacogdoches County, et al.	tbeall@pbfc.com; tylbkc@pbfc.com
Navarro County	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Navarro County	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Nolan County	ecobb@pbfc.com
Nueces County	austin.bankruptcy@publicans.com; beth.peniza@lgbs.com
Palm Beach County Tax Collector	legalservices@pbctax.com
Palm Beach County Tax Collector	legalservices@pbctax.com
PALO PINTO COUNTY	ecobb@pbfc.com
Pasadena Independent School District	caaustin@comcast.net ; joyneratty@comcast.net
Pecos County	sanantonio.bankruptcy@publicans.com
PEUBLO COUNTY TREASURER	SELZER@CO.PUEBLO.CO.US
Pierce County Finance	allen.richardson@piercecountywa.gov
Platte County Collector (DCN-790 (B))	bruces@merrickbakerstrauss.com
Platte County Collector (DCN-790 (B))	kgilmore@co.platte.mo.us
Polk County	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Porter County Treasurer	tr.bk@porterco.org
Pueblo County Treasurer	selzer@co.pueblo.co.us
Pueblo County Treasurer	selzer@co.pueblo.co.us
Pueblo County Treasurer	selzer@co.pueblo.co.us
Richardson Independent School District	ecobb@pbfc.com
Richland County Treasury	whiteb@rcgov.us
Richmond County Tax Commissioner	bhill@augustaga.gov
Richmond County Tax Commissioner	bhill@augustaga.gov
SAN JUAN COUNTY	ddonahue@sjcounty.net
San Juan County Treasurer	ddonahue@sjcounty.net
SHELBY COUNTY TRUSTEE	KMCLELLAN@SHELBYCOUNTYTRUSTEE.COM
Shelby County Trustee	kmcclellan@shelbycountytrustee.com

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
SHELBY COUNTY TRUSTEE	kmcclellan@shelbycountytrustee.com
SHELBY COUNTY TRUSTEE	kmcclellan@shelbycountytrustee.com
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
Shelby County Trustee	kmcclellan@shelbycountytrustee.com
SHELBY COUNTY TRUSTEE	kmcclellan@shelbycountytrustee.com
Smith County	dallas.bankruptcy@publicans.com
SOLANO COUNTY TAX COLLECTOR	TTCCC@SOLANDOCOUNTY.COM
St. Louis County Collector of Revenue	kbenson@stlouisco.com
STANISLAUS COUNTY TAX COLLECTOR	SCOTTR@STANCOUNTY.COM
STANISLAUS COUNTY TAX COLLECTOR	TAXES@STANCOUNTY.COM
Stephenville ISD	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Sulphur Springs ISD	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Sulphur Springs ISD	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Sweetwater Independent School District	ecobb@pbfc.com
Tarrant County	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Tarrant County	dallas.bankruptcy@publicans.com
Tax Appraisal District of Bell County	tleday@mvalaw.com
Tax Appraisal District of Bell County, Texas	tleday@mvalaw.com
Taxing Districts Collected by Randall County	dpcarter@pbfc.com
Terry CAD	tleday@mvalaw.com
Terry CAD	tleday@mvalaw.com
The City of Mesquite and Mesquite Independent School District	ggrimes@s-g-lawfirm.com
The City of Mesquite and Mesquite Independent School District	ggrimes@s-g-lawfirm.com
The County of Anderson, Texas	tleday@mvalaw.com
The County of Bastrop, Texas	tleday@mvalaw.com

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
The County of Henderson, Texas	tleday@mvalaw.com
The County of Wharton	tleday@mvalaw.com
The Town of Windham, CT	ARC@windhamct.com
Thurston County Treasurer	trsr@co.thurston.wa.us
Town of Windham Revenue Collector	arc@windhamct.com
Twin Falls County Treasurer	bpetersen@co.twin-falls.id.us
Twin Falls County Treasurer	bpetersen@co.twin-falls.id.us
Tyler Independent School District	tbeall@pbfc.com
Uvalde County	jbanks@pbfc.com
Val Verde County	sanantonio.bankruptcy@publicans.com
WASHOE COUNTY TREASURER	TREASURERSCOLLECTIONS@WASHOECOUNTY.US
WASHOE COUNTY TREASURER	TREASURERSCOLLECTIONS@WASHOECOUNTY.US
Washoe County Treasurer	lyantis@washoecounty.us
Washoe County Treasurer	treasurerscollections@washoecounty.us
Weld County Treasurer's Office	kcollins@weldgov.com
Weslaco Independent School District	jbanks@pbfc.com
Weslaco Independent School District	jbanks@pbfc.com
Wharton Co Jr Coll Dist	houston_bankruptcy@lgbs.com; beth.peniza@lgbs.com
Wharton County, Texas	tleday@mvalaw.com
WHITFIELD COUNTY TAX COMMISSIONER	psane@whitfieldcountyga.com
WHITFIELD COUNTY TAX COMMISSIONER	psane@whitfieldcountyga.com
Williamson County, Texas	tleday@mvalaw.com
Williamson County, Texas	tleday@mvalaw.com
Williamson County, Texas	tleday@mvalaw.com
Williamson County, Texas	tleday@mvalaw.com
Williamson County, Texas	tleday@mvalaw.com
Williamson County, Texas	tleday@mvalaw.com
Wilson County	sanantonio.bankruptcy@publicans.com
Wind Gap Borough Tax Collector	psutter15@yahoo.com
Wood County	dallas.bankruptcy@publicans.com; beth.peniza@lgbs.com
Yakima County Treasurer	mellissa.treece@co.yakima.wa.us

Exhibit C

22nd Omni Email Service List

Served as via email

ADRIAN CITY SUMMER	jhill@adrianmi.gov
Yavapai County Treasurer	angelica.nelson@yavapai.us

Exhibit D

Exhibit D

21st Omni Ex. 1 Service List

Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code	Country
Adams, Patricia	304 Foxfire Drive				Albany	GA	31705	
AMERICAN RING CO INC	19 GROSVENOR AVE				PROVIDENCE	RI	02914	
ARS eCommerce, LLC	4100 Mountain View Avenue				Chattanooga	TN	37415	
ARS eCommerce, LLC	Weltman & Moskowitz, LLP	Richard E. Weltman, Michael L. Moskowitz and	Melissa A. Guseynov	270 Madison Avenue, Suite 1400	New York	NY	10016	
Banks, Lisa Turner	5508 Eckerson Rd				Greensboro	NC	27405	
C COWLES & COMPANY	126 BAILEY RD				NORTH HAVEN	CT	06473-2612	
Chieftex S.A. de C.V.	Antiguo Camino a Resurreccion 10610-H				Puebla		72228	Mexico
Chieftex S.A. de C.V.								
Creative Circle, LLC	5900 Wilshire Blvd.	11th Floor			Los Angeles	CA	90036	
Creative Circle, LLC	P.O. Box 47008799				Chicago	IL	60674	
Danecraft, Inc.	Attn: Victor Primavera, CEO	One Baker Street			Providence	RI	02905	
Danecraft, Inc.	Salter McGowan Sylvia & Leonard, Inc.	Matthew J. McGowan	321 South Main Street, Suite 301		Providence	RI	02903	
DIAMOND COSMETICS INC	10551 NW 53 STREET				SUNRISE	FL	33351	
Ford, Valeria	2407 7th Street Road				Louisville	KY	40208	
GERBER CHILDRENSWEAR LLC	JAMES J. PASCOE, ESQUIRE	7005 PELHAM RD, SUITE D	P.O. BOX 3010		GREENVILLE	SC	29615	
IDM INC	399 ICE CREAM ROAD				LEESBURG	FL	34748	
IDM Inc	PO Box 895005				Leesburg	FL	34789	
Jose Santiago, Inc.	PO BOX 191795				SAN JUAN	PR	00919-1795	
Kopke, Barry D	3914 Grosvenor Rd				South Euclid	OH	44118	
ManpowerGroup US Inc.	Melissa A. Pena	Norris McLaughlin, P.A.	875 Third Avenue, 8th Floor		New York	NY	10022	
Michley Electronics Inc.	2433 De La Cruz Blvd				Santa Clara	CA	95050	
Milberg Factors, Inc.	Barry Machowsky	99 Park Avenue			New York	NY	10016	
NORTHLAND MECHANICAL CONTRACTORS IN	9001 SCIENCE CENTER DRIVE				NEW HOPE	MN	55428	
Omega & Delta Co, Inc	PO Box 1831				Carolina	PR	00984	
Oxo International, Ltd	Paul Stephen Levy, Director of Credit	1 Helen of Troy Plaza			El Paso	TX	79912	
Oxo International, Ltd	Pepper Hamilton LLP	Henry Jaffe, Esq.	Hercules Plaza, Suite 5100	1313 N. Market St.	Wilmington	DE	19899-1709	
Oxo International, Ltd.	Attn: Paul Levy	1 Helen of Troy Plaza			El Paso	TX	79912	
OXO INTERNATIONAL, LTD.	PAUL STEPHEN LEVY	DIRECTOR OF CREDIT	OXO INTERNATIONAL, LTD.	1 HELEN OF TROY PLAZA	EL PASO	TX	79912	
Oxo International, Ltd.	PO Box 849920				Dallas	TX	75284	
PHELPS INDUSTRIES LLC	5213 26TH AVE				ROCKFORD	IL	61109	
RAZOR USA LLC	ATTN: BRENT ENGLE	12723 166TH STREET			CERRITOS	CA	90703	

Exhibit D

21st Omni Ex. 1 Service List

Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code	Country
RIZWAN, RUKHSANA	0 41 HAMLIN CT				FAIR LAWN	NJ	07410	
Rizwan, Wajeeha	0-41 Hamlin Ct				Fair Lawn	NJ	07410	
S.C. Johnson & Son, Inc.	Attn: Gerry Baccash MS 321	1525 Howe Street			Racine	WI	53403	
Shaghal, Ltd.	Roy Rayn	2031 Colby Ave.			Los Angeles	CA	90064	
Shaghal, Ltd.	Wolf Wallenstein & Abrams, PC	Michael S. Abrams, Esq.	11400 W. Olympic Blvd., Suite 700		Los Angeles	CA	90064	
Spectrum Brands, Inc.	Attn: Financial Shared Services	3001 Deming Way	PO Box 620992		Middleton	WI	53562-0992	
The Peggs Company, Inc.	PO Box 907				Mira Loma	CA	91752	
Tracfone Wireless, Inc.	Leshaw Law, P.A.	James P. S. Leshaw, Attorney	240 Crandon Boulevard, Suite 248		Key Biscayne	FL	33149	
Tracfone Wireless, Inc.	Raimundo J. Guerra, Esq.	9700 NW 112th Ave.			Miami	FL	33178	
WORLD TECH TOYS, INC.	28904 AVENUE PAINE				VALENCIA	CA	91355	

Exhibit E

THIS OMNIBUS OBJECTION SEEKS TO REDUCE OR RECLASSIFY CERTAIN FILED PROOFS OF CLAIM OR SUBMITTED BALLOTS. PARTIES RECEIVING THIS NOTICE OF THE DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS OR BALLOTS SHOULD REVIEW THE OMNIBUS OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) OR BALLOT(S) ARE LOCATED IN THE OMNIBUS OBJECTION, AND/OR THE EXHIBIT ATTACHED THERETO, TO DETERMINE WHETHER THIS OMNIBUS OBJECTION AFFECTS THEIR CLAIM(S) OR BALLOT(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, NEECKAUN IRANI, ESQ., AT (650) 802-3019.**

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
Sunny Singh

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SEARS HOLDINGS CORPORATION, et al.,	:	Case No. 18-23538 (RDD)
	:	
Debtors.¹	:	(Jointly Administered)
-----	X	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

**NOTICE OF HEARING ON DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION
TO PROOFS OF CLAIM OR BALLOTS (RECLASSIFIED/DISALLOWED CLAIMS)**

PLEASE TAKE NOTICE that, on September 14, 2020, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) filed the *Debtors’ Twenty-First Omnibus Objection to Proofs of Claim (Reclassified/Disallowed Claims)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”).

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Bankruptcy Court reclassify or disallow and expunge one or more proofs of claim (the “**Proofs of Claim**”) or ballots (the “**Ballots**”) listed on Exhibit A and Exhibit B annexed hereto, on the ground(s) that the Debtors have no liability under such Proof of Claim or Ballots because for such Proofs of Claim or Ballots: (i) supporting documentation indicates that the claims are non-Administrative Expense Claims; (ii) the Debtors’ books and records show outstanding unclaimed credits against which the Debtors’ are entitled to set off; (iii) the Debtors’ books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code; (iv) the supporting documents provided by the Claimants are not supported by the Debtors’ books and records, or no supporting documents were provided for all or a portion of the Disputed Claim; (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course; (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the “**Bar Date Order**”); (vii) associated contract or lease was assumed and assigned to Transform HoldCo; (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim.

PLEASE TAKE FURTHER NOTICE that the *Court-Ordered Claims Hearing Procedures* (the “**Claims Hearing Procedures**”), annexed hereto as Exhibit C, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the reclassification or disallowance and expungement of a Proof of Claim or Ballot without further notice to the applicable Claimant(s).

PLEASE TAKE FURTHER NOTICE that, if Claimant does NOT oppose the reclassification or disallowance and expungement of its applicable Proof(s) of Claim or Ballot(s) as listed on Exhibit A and Exhibit B annexed hereto, then Claimant does NOT need to file a written response (the “**Response**”) to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that, if Claimant DOES oppose the reclassification or disallowance and expungement of its applicable Proof(s) of Claim or Ballot(s) as listed on Exhibit A and Exhibit B annexed hereto, then Claimant MUST file with the Bankruptcy Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **October 9, 2020, at 4:00 p.m. (prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and shall be filed with the Bankruptcy Court (i) by attorneys

practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (ii) by all other parties-in-interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), so as to be filed with the Bankruptcy Court and received by the parties listed below by or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Proof of Claim or Ballot; (iii) a concise statement setting forth the reasons why the Proof of Claim or Ballot should not be reclassified or disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Proof of Claim or Ballot, to the extent not included with the Proof of Claim or Ballot previously filed with the Bankruptcy Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant’s Response, if different from that presented in the applicable Proof of Claim or Ballot; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant’s designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Proof of Claim or Ballots on Claimant’s behalf.

PLEASE TAKE FURTHER NOTICE that the Bankruptcy Court will consider a Response only if the Response is timely filed, served, and received in accordance with the Amended Case Management Order and the procedures set forth herein. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **October 15, 2020 at 10:00 a.m. (Prevailing Eastern Time)** (the “**Hearing**”). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Proof(s) of Claim or Ballot(s) that are the subject of such Response. If the Debtors do continue the Hearing with respect to such Proof(s) of Claim or Ballot(s), then the Hearing on the Objection with respect to such Proof(s) of Claim or Ballot(s) will be held at a later date. If the Debtors do not continue the Hearing with respect to such Proof(s) of Claim or Ballot(s), then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE that if Claimant does not timely file and serve a Response to the Objection with respect to the Claims listed on **Exhibit A** and **Exhibit B** hereto, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed as **Exhibit C** to the Objection, which order may be entered without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that, if the Bankruptcy Court does NOT disallow and expunge the Proof(s) of Claim or Ballots listed on **Exhibit A** and **Exhibit B**, the Debtors retain the right to object on other grounds to the Proof(s) of Claim or Ballot(s) (or to any other Proof(s) of Claim or Ballot(s) Claimant may have filed) at a later date. Claimant will receive a separate notice of any such objection(s).

PLEASE TAKE FURTHER NOTICE that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Bankruptcy Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Bankruptcy Court's website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at <https://restructuring.primeclerk.com/sears>. **Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Proof(s) of Claim or Ballot(s).**

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

Jacqueline Marcus

Garrett A. Fail

Sunny Singh

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors

and Debtors in Possession

Exhibit A

Disputed Claims - Non-Real Estate Claims

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴
1.	ADAMS, PATRICIA	9124	182353801043204	Asserted	\$5,240.66			\$2,850.00		\$8,090.66	(i)
				Surviving	\$0.00			\$0.00		\$0.00	
2.	AMERICAN RING CO INC	*	182353801017299	Asserted	\$43,407.46					\$43,407.46	(ii)
				Surviving	\$0.00					\$0.00	
3.	ARS ECOMMERCE, LLC	20501	182353801017332	Asserted	\$0.00	\$121,500.00				\$121,500.00	(iii)
				Surviving	\$0.00	\$0.00			\$121,500.00	\$121,500.00	
4.	BANKS, LISA TURNER	7684; 8329	182353801042831	Asserted	\$2,688.78			\$3,771.01		\$6,459.79	(i)
				Surviving	\$0.00			\$3,771.01		\$3,771.01	
5.	C COWLES & COMPANY	*	182353801016522	Asserted	\$6,842.40					\$6,842.40	(iv)
				Surviving	\$0.00					\$0.00	
6.	CHIEFTEX S.A. DE C.V.	1625, 1792	182353801043176	Asserted	\$108,467.24					\$108,467.24	(iii)
				Surviving	\$0.00				\$108,467.24	\$108,467.24	
7.	CREATIVE CIRCLE, LLC	26275	N/A	Asserted	\$26,894.76			\$95,565.50	\$22,579.63	\$145,039.89	(iii)(vi)
				Surviving	\$0.00			\$0.00	\$145,039.89	\$145,039.89	
8.	DANECRAFT, INC.	4638; 4699	182353801042866	Asserted	\$169,232.80				\$70,104.93	\$239,337.73	(ii)
				Surviving	\$0.00				\$70,104.93	\$70,104.93	
9.	DIAMOND COSMETICS INC	*	182353801016597	Asserted	\$35,998.70					\$35,998.70	(ii)(iii)
				Surviving	\$0.00				\$35,412.41	\$35,412.41	
10.	FORD, VALERIA	*	182353801042309	Asserted	\$200.00					\$200.00	(i)
				Surviving	\$0.00				\$200.00	\$200.00	
11.	GERBER CHILDRENSWEAR INC	15232; 16077	182353801015673	Asserted	\$28,610.00				\$261,117.43	\$289,727.43	(ii)
				Surviving	\$5,726.00				\$261,117.43	\$266,843.43	
12.	IDM INC	16345; 16721; 16795	182353801015372	Asserted	\$25,425.00				\$142,242.00	\$167,667.00	(iii)
				Surviving	\$5,443.20				\$50,445.80	\$55,889.00	
13.	JOSE SANTIAGO INC	5116	182353801040377	Asserted	\$53,343.98				\$294,190.30	\$347,534.28	(iii)
				Surviving	\$50,924.98				\$296,609.30	\$347,534.28	
14.	KOPKE, BARRY D	*	182353801040395	Asserted	\$1,500.00					\$1,500.00	(i)
				Surviving	\$0.00				\$1,500.00	\$1,500.00	
15.	MANPOWERGROUP US INC.	20534	182353801043369	Asserted		\$117,579.66				\$117,579.66	(iv)
				Surviving		\$0.00				\$0.00	
16.	MICHLEY ELECTRONICS INC.	13873; 13885	182353801041743	Asserted	\$10,497.60				\$48,782.40	\$59,280.00	(ii)
				Surviving	\$0.00				\$48,782.40	\$48,782.40	
17.	MILBERG FACTORS INC	8855; 8856	182353801019279	Asserted	\$104,360.84					\$104,360.84	(ii)
				Surviving	\$0.00					\$0.00	
18.	NORTHLAND MECHANICAL CONTRACTORS INC	*	182353801042023	Asserted	\$18,037.29					\$18,037.29	(iv)
				Surviving	\$9,923.29					\$9,923.29	
19.	OMEGA & DELTA CO, INC	*	182353801040545	Asserted	\$9,974.55					\$9,974.55	(iii)
				Surviving	\$0.00				\$9,974.55	\$9,974.55	
20.	OXO INTERNATIONAL LTD	9824; 10026; 13706; 13728; 13835	182353801019683	Asserted	\$813,167.75				\$39,425.37	\$852,593.12	(ii)
				Surviving	\$0.00				\$13,141.79	\$13,141.79	
21.	PEGGS CO	5135; 5162	182353801019752	Asserted	\$10,947.60				\$22,873.61	\$33,821.21	(iii)
				Surviving	\$0.00				\$33,821.21	\$33,821.21	
22.	PHELPS INDUSTRIES LLC	*	182353801019798	Asserted	\$100,000.00					\$100,000.00	(iv)
				Surviving	\$0.00					\$0.00	
23.	RAZOR USA LLC	19159; 19170	182353801020055	Asserted	\$37,453.95				\$1,443,909.78	\$1,481,363.73	(ii)
				Surviving	\$0.00				\$1,443,909.78	\$1,443,909.78	
24.	RIZWAN, RUKHSANA	12593	182353801020139	Asserted	\$4,398.70					\$4,398.70	(i)
				Surviving	\$0.00				\$4,398.70	\$4,398.70	
25.	RIZWAN, WAJEEHA	1952	182353801021135	Asserted	\$2,905.76					\$2,905.76	(i)
				Surviving	\$0.00				\$2,905.76	\$2,905.76	
26.	S.C. JOHNSON & SON, INC.	16384	182353801040688	Asserted	\$16,907.58				\$6,471.30	\$23,378.88	(ii)
				Surviving	\$73.06				\$6,471.30	\$6,544.36	
27.	SHAGHAL, LTD.	7035	182353801043366	Asserted	\$354,671.75		\$1,341,414.43			\$1,696,086.18	(ii)(iv)
				Surviving	\$4,092.40		\$1,341,414.43			\$1,345,506.83	
28.	SPECTRUM BRANDS INC	12057	182353801018857	Asserted	\$15,972.00				\$307,343.17	\$323,315.17	(ii)
				Surviving	\$9,124.50				\$307,343.17	\$316,467.67	
29.	TRACFONE WIRELESS INC	13461	182353801043374	Asserted	\$2,699.40	\$24,550.73			\$409,963.50	\$437,213.63	(iv)
				Surviving	\$2,699.40	\$9,305.25			\$409,963.50	\$421,968.15	
30.	WORLD TECH TOYS INC	5849; 14174	182353801021333	Asserted	\$45,708.00				\$442,168.54	\$487,876.54	(ii)(iii)(iv)
				Surviving	\$13,173.49				\$442,415.04	\$455,588.53	

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴

* Claimant does not have any surviving proof of claim pertaining to administrative expense claim

¹ Asserted Claim amounts include any asserted unliquidated amounts.

² Reflects the greater of the sum of asserted administrative expense claim amount for Affected Claim No. and Affected Ballot No

³ Reflects the asserted administrative expense claim amount for Affected Ballot No. for claims without any proof of claim related to administartive expense claim and additional support for the ballot

⁴ Corresponding reasons are as follows:

- (i) supporting documentation indicates that the claims are non-Administrative Expense Claims;
- (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim;
- (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course;
- (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto* , entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**");
- (vii) associated contract or lease was assumed and assigned to Transform Holdco;
- (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim

Hearing Date and Time: October 15, 2020 at 10:00 a.m. (Eastern Time)

Response Deadline: October 9, 2020 at 4:00 p.m. (Eastern Time)

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*Attorneys for Debtors
 and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (RDD)
	:
Debtors.¹	: (Jointly Administered)
-----X	

**DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION
 TO PROOFS OF CLAIM OR BALLOTS (RECLASSIFIED/DISALLOWED CLAIMS)**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

**THIS OMNIBUS OBJECTION SEEKS TO RECLASSIFY OR DISALLOW CERTAIN
FILED PROOFS OF CLAIM OR BALLOTS. CLAIMANTS RECEIVING THIS
OMNIBUS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS OR
BALLOTS ON THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.**

**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE
DEBTORS' COUNSEL, NEECKAUN IRANI, ESQ., AT (650) 802-3019.**

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

Background

1. Beginning on October 15, 2018 (the “**Commencement Date**”) and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors (the “**Creditors’ Committee**”). No trustee or examiner has been appointed in these chapter 11 cases.

3. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. On February 8, 2019, the Bankruptcy Court entered the *Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of the Debtors’*

Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief (ECF No. 2507), pursuant to which the Debtors sold substantially all their assets to Transform Holdco LLC (“**Transform**”).

5. On October 15, 2019, the Court confirmed the *Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (ECF No. 5370).

6. Additional information regarding the Debtors’ business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Disclosure Statement for Second Amended joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (the “**Disclosure Statement**”) (ECF No. 4390).²

Jurisdiction

7. This Bankruptcy Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, seeking entry of an order reclassifying or disallowing and expunging the non-real estate Claims³ listed on **Exhibit A** and the real estate Claims listed on **Exhibit B** (collectively the “**Disputed Claims**”), as set forth on **Exhibit A** and **Exhibit B**, both annexed hereto.

9. The Debtors have examined each Disputed Claim, all documentation provided with respect to each Disputed Claim, and the Debtors’ respective books and records, and have determined in

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Disclosure Statement.

³ For purposes of this Objection, any reference to Claims also include any ballots submitted in connection with the Administrative Expense Claims Consent Program (as defined in the Confirmation Order).

each case the Disputed Claim asserts either administrative or priority claims against the Debtors for which the Debtors have no liability, in whole or in part. Each of the Disputed Claims should be reclassified or disallowed and expunged in accordance with Exhibit A and Exhibit B on one or more of the following bases: (i) supporting documentation indicates that the claims are non-Administrative Expense Claims; (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off; (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code; (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim; (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course; (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**"); (vii) associated contract or lease was assumed and assigned to Transform; (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim.

10. The Debtors, therefore, request that the Disputed Claims be reclassified or disallowed and expunged to the extent set forth on Exhibit A and Exhibit B. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit C (the "**Proposed Order**").

The Disputed Claims Should Be Reduced or Reclassified

11. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R.

814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelpia Commc'ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Further, Bankruptcy Rule 3007(d) permits a debtor to file objections to more than one claim on the basis that, among other things, such claims “have been amended by subsequently filed proofs of claim.” Fed. R. Bankr. P. 3007(d)(3).

13. In addition, a Claimant asserting an administrative expense claim priority bears the burden of establishing their entitlement to such priority. *See, e.g., In re Bethlehem Steel Corp.*, 479 F.3d 167, 172 (2d Cir. 2007) (“The burden of proving entitlement to priority payment as an administrative expense . . . rests with the party requesting it.”); *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) (“The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.”) (quotation omitted).

14. As set forth above, certain of the Disputed Claims seek recovery for amounts for which the Debtors are not liable, either in whole or in part. Additionally, certain other of the Disputed Claims improperly assert that such Disputed Claims are entitled to administrative expense priority under section 503(b) of the Bankruptcy Code. Such claims are routinely reduced and/or reclassified when unsupported or as otherwise appropriate. *See, e.g., In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Sep. 18, 2013) (ECF No. 699) (ECF No. 10331) (disallowing and expunging entirely no liability claims);

In re The Great Atl. & Pac. Tea Co., Inc., Case No. 15-23007 (RDD) (Aug. 26, 2016) (ECF No. 3132) (same); *In re Tops Holding II Corp.*, Case No. 18-22279 (RDD) (Apr. 26, 2019) (ECF No. 911) (same). Further, this Bankruptcy Court routinely disallows and expunges claims for which no supporting documentation has been submitted by the claimant. *See, e.g., In re Breitburn Energy Partners LP*, Case No. 16-11390 (SMB) (Apr. 11, 2017) (ECF No. 1164) (disallowing and expunging claims without sufficient documentation); *In re Chassix Holdings, Inc.*, Case No. 15-10578 (MEW) (Apr. 21, 2016) (ECF No. 478) (same); *see* Bar Date Order at 6(d) (“Proofs of Claim must . . . include supporting documentation . . .”).

15. The Debtors have reviewed the Disputed Claims, all documents furnished by the claimants with respect to the Disputed Claims, and the Debtors’ books and records, and have determined that each Disputed Claim, asserts a claim for which the Debtors have no corresponding liability.

16. Therefore, the Debtors are not liable for the Disputed Claims. To ensure that the claims register is accurate, and to avoid the possibility of improper recovery against the Debtors’ estates, the Debtors request that the Court reclassify or disallow and expunge the Disputed Claims as set forth on **Exhibit A** and **Exhibit B**.

Reservation of Rights

17. The Debtors hereby reserve the right to object in the future to any of the Disputed Claim subject to this Objection on any ground, and to amend, modify, and/or supplement this Objection to the extent an objection to a claim is not granted. A separate notice and hearing will be scheduled for any such objection.

Notice

18. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on

November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”). The Debtors respectfully submit that no further notice is required.

19. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

Jacqueline Marcus

Garrett A. Fail

Sunny Singh

WEIL, GOTSHAL & MANGES LLP

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*Attorneys for Debtors
and Debtors in Possession*

Exhibit A

Non-Real Estate Claims

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴
1.	ADAMS, PATRICIA	9124	182353801043204	Asserted	\$5,240.66			\$2,850.00		\$8,090.66	(i)
				Surviving	\$0.00			\$0.00		\$0.00	
2.	AMERICAN RING CO INC	*	182353801017299	Asserted	\$43,407.46					\$43,407.46	(ii)
				Surviving	\$0.00					\$0.00	
3.	ARS ECOMMERCE, LLC	20501	182353801017332	Asserted	\$0.00	\$121,500.00				\$121,500.00	(iii)
				Surviving	\$0.00	\$0.00			\$121,500.00	\$121,500.00	
4.	BANKS, LISA TURNER	7684; 8329	182353801042831	Asserted	\$2,688.78			\$3,771.01		\$6,459.79	(i)
				Surviving	\$0.00			\$3,771.01		\$3,771.01	
5.	C COWLES & COMPANY	*	182353801016522	Asserted	\$6,842.40					\$6,842.40	(iv)
				Surviving	\$0.00					\$0.00	
6.	CHIEFTEX S.A. DE C.V.	1625, 1792	182353801043176	Asserted	\$108,467.24					\$108,467.24	(iii)
				Surviving	\$0.00				\$108,467.24	\$108,467.24	
7.	CREATIVE CIRCLE, LLC	26275	N/A	Asserted	\$26,894.76			\$95,565.50	\$22,579.63	\$145,039.89	(iii)(vi)
				Surviving	\$0.00			\$0.00	\$145,039.89	\$145,039.89	
8.	DANECRAFT, INC.	4638; 4699	182353801042866	Asserted	\$169,232.80				\$70,104.93	\$239,337.73	(ii)
				Surviving	\$0.00				\$70,104.93	\$70,104.93	
9.	DIAMOND COSMETICS INC	*	182353801016597	Asserted	\$35,998.70					\$35,998.70	(ii)(iii)
				Surviving	\$0.00				\$35,412.41	\$35,412.41	
10.	FORD, VALERIA	*	182353801042309	Asserted	\$200.00					\$200.00	(i)
				Surviving	\$0.00				\$200.00	\$200.00	
11.	GERBER CHILDRENSWEAR INC	15232; 16077	182353801015673	Asserted	\$28,610.00				\$261,117.43	\$289,727.43	(ii)
				Surviving	\$5,726.00				\$261,117.43	\$266,843.43	
12.	IDM INC	16345; 16721; 16795	182353801015372	Asserted	\$25,425.00				\$142,242.00	\$167,667.00	(iii)
				Surviving	\$5,443.20				\$50,445.80	\$55,889.00	
13.	JOSE SANTIAGO INC	5116	182353801040377	Asserted	\$53,343.98				\$294,190.30	\$347,534.28	(iii)
				Surviving	\$50,924.98				\$296,609.30	\$347,534.28	
14.	KOPKE, BARRY D	*	182353801040395	Asserted	\$1,500.00					\$1,500.00	(i)
				Surviving	\$0.00				\$1,500.00	\$1,500.00	
15.	MANPOWERGROUP US INC.	20534	182353801043369	Asserted		\$117,579.66				\$117,579.66	(iv)
				Surviving		\$0.00				\$0.00	
16.	MICHLEY ELECTRONICS INC.	13873; 13885	182353801041743	Asserted	\$10,497.60				\$48,782.40	\$59,280.00	(ii)
				Surviving	\$0.00				\$48,782.40	\$48,782.40	
17.	MILBERG FACTORS INC	8855; 8856	182353801019279	Asserted	\$104,360.84					\$104,360.84	(ii)
				Surviving	\$0.00					\$0.00	
18.	NORTHLAND MECHANICAL CONTRACTORS INC	*	182353801042023	Asserted	\$18,037.29					\$18,037.29	(iv)
				Surviving	\$9,923.29					\$9,923.29	
19.	OMEGA & DELTA CO, INC	*	182353801040545	Asserted	\$9,974.55					\$9,974.55	(iii)
				Surviving	\$0.00				\$9,974.55	\$9,974.55	
20.	OXO INTERNATIONAL LTD	9824; 10026; 13706; 13728; 13835	182353801019683	Asserted	\$813,167.75				\$39,425.37	\$852,593.12	(ii)
				Surviving	\$0.00				\$13,141.79	\$13,141.79	
21.	PEGGS CO	5135; 5162	182353801019752	Asserted	\$10,947.60				\$22,873.61	\$33,821.21	(iii)
				Surviving	\$0.00				\$33,821.21	\$33,821.21	
22.	PHELPS INDUSTRIES LLC	*	182353801019798	Asserted	\$100,000.00					\$100,000.00	(iv)
				Surviving	\$0.00					\$0.00	
23.	RAZOR USA LLC	19159; 19170	182353801020055	Asserted	\$37,453.95				\$1,443,909.78	\$1,481,363.73	(ii)
				Surviving	\$0.00				\$1,443,909.78	\$1,443,909.78	
24.	RIZWAN, RUKHSANA	12593	182353801020139	Asserted	\$4,398.70					\$4,398.70	(i)
				Surviving	\$0.00				\$4,398.70	\$4,398.70	
25.	RIZWAN, WAJEEHA	1952	182353801021135	Asserted	\$2,905.76					\$2,905.76	(i)
				Surviving	\$0.00				\$2,905.76	\$2,905.76	
26.	S.C. JOHNSON & SON, INC.	16384	182353801040688	Asserted	\$16,907.58				\$6,471.30	\$23,378.88	(ii)
				Surviving	\$73.06				\$6,471.30	\$6,544.36	
27.	SHAGHAL, LTD.	7035	182353801043366	Asserted	\$354,671.75		\$1,341,414.43			\$1,696,086.18	(ii)(iv)
				Surviving	\$4,092.40		\$1,341,414.43			\$1,345,506.83	
28.	SPECTRUM BRANDS INC	12057	182353801018857	Asserted	\$15,972.00				\$307,343.17	\$323,315.17	(ii)
				Surviving	\$9,124.50				\$307,343.17	\$316,467.67	
29.	TRACFONE WIRELESS INC	13461	182353801043374	Asserted	\$2,699.40	\$24,550.73			\$409,963.50	\$437,213.63	(iv)
				Surviving	\$2,699.40	\$9,305.25			\$409,963.50	\$421,968.15	
30.	WORLD TECH TOYS INC	5849; 14174	182353801021333	Asserted	\$45,708.00				\$442,168.54	\$487,876.54	(ii)(iii)(iv)
				Surviving	\$13,173.49				\$442,415.04	\$455,588.53	

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴

* Claimant does not have any surviving proof of claim pertaining to administrative expense claim

¹ Asserted Claim amounts include any asserted unliquidated amounts.

² Reflects the greater of the sum of asserted administrative expense claim amount for Affected Claim No. and Affected Ballot No

³ Reflects the asserted administrative expense claim amount for Affected Ballot No. for claims without any proof of claim related to administrative expense claim and additional support for the ballot

⁴ Corresponding reasons are as follows:

- (i) supporting documentation indicates that the claims are non-Administrative Expense Claims;
- (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim;
- (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course;
- (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**");
- (vii) associated contract or lease was assumed and assigned to Transform Holdco;
- (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim

Exhibit C

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
:
SEARS HOLDINGS CORPORATION, *et al.*, : Case No. 18-23538 (RDD)
:
Debtors.¹ : (Jointly Administered)
-----X

**ORDER GRANTING DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION
TO PROOFS OF CLAIM OR BALLOTS (RECLASSIFIED/DISALLOWED CLAIMS)**

Upon the *Debtors' Twenty-First Omnibus Objection to Proofs of Claim (Reclassified/Disallowed Claims)*, filed September 14, 2020 (the “**Objection**”),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502 under title 11 of the United States Code (the “**Bankruptcy Code**”), and Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), for an order (i) reclassifying and disallowing and expunging the Disputed Claims, and (ii) granting related relief, all as more fully set forth in the Objection; and the Bankruptcy Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334 and the *Amended Standing Order of Reference M-431*, dated January

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Bankruptcy Court having held a hearing to consider the relief requested in the Objection on October 15, 2020 (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Bankruptcy Court; and the Bankruptcy Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each proof of claim or ballot listed on **Exhibit 1** and **Exhibit 2** (collectively the “**Disputed Claims**”) is reclassified or disallowed and expunged in the amounts set forth in the rows labeled “Surviving.”
3. Each Claim that lists \$0.00 as the “Surviving” claim under the column “*Total Claim*” in **Exhibit 1** and **Exhibit 2** shall be disallowed and expunged in its entirety.
4. Nothing in this Order or in the Objection (i) constitutes any finding or determination concerning the identification of the agreements that were assumed and assigned to Transform Holdco LLC or any of its affiliates (collectively, “**Transform**”) or the liabilities, if any, associated therewith, or (ii) imposes any obligation on Transform to satisfy any of the Disputed Claims listed on **Exhibit 1** and **Exhibit 2** annexed hereto, as to which all of Transform’s rights and defenses are expressly reserved.

5. This Order shall not be deemed to waive, impair, release, or effect on any claims, causes of action the Debtors may hold against the Claimants, including but not limited to, claims under chapter 5 of the Bankruptcy Code, and all claims and causes of action against such Claimants shall be expressly preserved.

6. The Debtors, the Debtors' claims and noticing agent, Prime Clerk, and the Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give effect to this Order.

7. The terms and conditions of this Order are effective immediately upon entry.

Dated: _____, 2020
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Non-Real Estate Claims

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴
1.	ADAMS, PATRICIA	9124	182353801043204	Asserted	\$5,240.66			\$2,850.00		\$8,090.66	(i)
				Surviving	\$0.00			\$0.00		\$0.00	
2.	AMERICAN RING CO INC	*	182353801017299	Asserted	\$43,407.46					\$43,407.46	(ii)
				Surviving	\$0.00					\$0.00	
3.	ARS ECOMMERCE, LLC	20501	182353801017332	Asserted	\$0.00	\$121,500.00				\$121,500.00	(iii)
				Surviving	\$0.00	\$0.00			\$121,500.00	\$121,500.00	
4.	BANKS, LISA TURNER	7684; 8329	182353801042831	Asserted	\$2,688.78			\$3,771.01		\$6,459.79	(i)
				Surviving	\$0.00			\$3,771.01		\$3,771.01	
5.	C COWLES & COMPANY	*	182353801016522	Asserted	\$6,842.40					\$6,842.40	(iv)
				Surviving	\$0.00					\$0.00	
6.	CHIEFTEX S.A. DE C.V.	1625, 1792	182353801043176	Asserted	\$108,467.24					\$108,467.24	(iii)
				Surviving	\$0.00				\$108,467.24	\$108,467.24	
7.	CREATIVE CIRCLE, LLC	26275	N/A	Asserted	\$26,894.76			\$95,565.50	\$22,579.63	\$145,039.89	(iii)(vi)
				Surviving	\$0.00			\$0.00	\$145,039.89	\$145,039.89	
8.	DANECRAFT, INC.	4638; 4699	182353801042866	Asserted	\$169,232.80				\$70,104.93	\$239,337.73	(ii)
				Surviving	\$0.00				\$70,104.93	\$70,104.93	
9.	DIAMOND COSMETICS INC	*	182353801016597	Asserted	\$35,998.70					\$35,998.70	(ii)(iii)
				Surviving	\$0.00				\$35,412.41	\$35,412.41	
10.	FORD, VALERIA	*	182353801042309	Asserted	\$200.00					\$200.00	(i)
				Surviving	\$0.00				\$200.00	\$200.00	
11.	GERBER CHILDRENSWEAR INC	15232; 16077	182353801015673	Asserted	\$28,610.00				\$261,117.43	\$289,727.43	(ii)
				Surviving	\$5,726.00				\$261,117.43	\$266,843.43	
12.	IDM INC	16345; 16721; 16795	182353801015372	Asserted	\$25,425.00				\$142,242.00	\$167,667.00	(iii)
				Surviving	\$5,443.20				\$50,445.80	\$55,889.00	
13.	JOSE SANTIAGO INC	5116	182353801040377	Asserted	\$53,343.98				\$294,190.30	\$347,534.28	(iii)
				Surviving	\$50,924.98				\$296,609.30	\$347,534.28	
14.	KOPKE, BARRY D	*	182353801040395	Asserted	\$1,500.00					\$1,500.00	(i)
				Surviving	\$0.00				\$1,500.00	\$1,500.00	
15.	MANPOWERGROUP US INC.	20534	182353801043369	Asserted		\$117,579.66				\$117,579.66	(iv)
				Surviving		\$0.00				\$0.00	
16.	MICHLEY ELECTRONICS INC.	13873; 13885	182353801041743	Asserted	\$10,497.60				\$48,782.40	\$59,280.00	(ii)
				Surviving	\$0.00				\$48,782.40	\$48,782.40	
17.	MILBERG FACTORS INC	8855; 8856	182353801019279	Asserted	\$104,360.84					\$104,360.84	(ii)
				Surviving	\$0.00					\$0.00	
18.	NORTHLAND MECHANICAL CONTRACTORS INC	*	182353801042023	Asserted	\$18,037.29					\$18,037.29	(iv)
				Surviving	\$9,923.29					\$9,923.29	
19.	OMEGA & DELTA CO, INC	*	182353801040545	Asserted	\$9,974.55					\$9,974.55	(iii)
				Surviving	\$0.00				\$9,974.55	\$9,974.55	
20.	OXO INTERNATIONAL LTD	9824; 10026; 13706; 13728; 13835	182353801019683	Asserted	\$813,167.75				\$39,425.37	\$852,593.12	(ii)
				Surviving	\$0.00				\$13,141.79	\$13,141.79	
21.	PEGGS CO	5135; 5162	182353801019752	Asserted	\$10,947.60				\$22,873.61	\$33,821.21	(iii)
				Surviving	\$0.00				\$33,821.21	\$33,821.21	
22.	PHELPS INDUSTRIES LLC	*	182353801019798	Asserted	\$100,000.00					\$100,000.00	(iv)
				Surviving	\$0.00					\$0.00	
23.	RAZOR USA LLC	19159; 19170	182353801020055	Asserted	\$37,453.95				\$1,443,909.78	\$1,481,363.73	(ii)
				Surviving	\$0.00				\$1,443,909.78	\$1,443,909.78	
24.	RIZWAN, RUKHSANA	12593	182353801020139	Asserted	\$4,398.70					\$4,398.70	(i)
				Surviving	\$0.00				\$4,398.70	\$4,398.70	
25.	RIZWAN, WAJEEHA	1952	182353801021135	Asserted	\$2,905.76					\$2,905.76	(i)
				Surviving	\$0.00				\$2,905.76	\$2,905.76	
26.	S.C. JOHNSON & SON, INC.	16384	182353801040688	Asserted	\$16,907.58				\$6,471.30	\$23,378.88	(ii)
				Surviving	\$73.06				\$6,471.30	\$6,544.36	
27.	SHAGHAL, LTD.	7035	182353801043366	Asserted	\$354,671.75		\$1,341,414.43			\$1,696,086.18	(ii)(iv)
				Surviving	\$4,092.40		\$1,341,414.43			\$1,345,506.83	
28.	SPECTRUM BRANDS INC	12057	182353801018857	Asserted	\$15,972.00				\$307,343.17	\$323,315.17	(ii)
				Surviving	\$9,124.50				\$307,343.17	\$316,467.67	
29.	TRACFONE WIRELESS INC	13461	182353801043374	Asserted	\$2,699.40	\$24,550.73			\$409,963.50	\$437,213.63	(iv)
				Surviving	\$2,699.40	\$9,305.25			\$409,963.50	\$421,968.15	
30.	WORLD TECH TOYS INC	5849; 14174	182353801021333	Asserted	\$45,708.00				\$442,168.54	\$487,876.54	(ii)(iii)(iv)
				Surviving	\$13,173.49				\$442,415.04	\$455,588.53	

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴

* Claimant does not have any surviving proof of claim pertaining to administrative expense claim

¹ Asserted Claim amounts include any asserted unliquidated amounts.

² Reflects the greater of the sum of asserted administrative expense claim amount for Affected Claim No. and Affected Ballot No

³ Reflects the asserted administrative expense claim amount for Affected Ballot No. for claims without any proof of claim related to administrative expense claim and additional support for the ballot

⁴ Corresponding reasons are as follows:

- (i) supporting documentation indicates that the claims are non-Administrative Expense Claims;
- (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim;
- (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course;
- (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**");
- (vii) associated contract or lease was assumed and assigned to Transform Holdco;
- (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim

Exhibit F

Exhibit F

21st Omni Ex. 2 Service List

Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
1011 RT 6 LLC	C/O DARLING REALTY LLC	ATTN: BENJAMIN HADAR	27 EAST 21ST STREET	6TH FLOOR	NEW YORK	NY	10010
156 Tom Hill, LLC	c/o Wiles and Wiles, LLP	Victor W. Newmark, Esq.	800 Kennesaw Avenue, Suite 400		Marietta	GA	30060
Brixmor Covington Gallery Owner, LLC (Brixmor Property Group, Inc.) t/a Govington Gallery, Convington, GA	Ballard Spahr LLP	c/o David L. Pollack, Esquire	1735 Market Street, 51st Floor		Philadelphia	PA	19103
COMM 2006-C8 Shaw Avenue Clovis, LLC	Matthew I. Kramer, Esq.	Weinberg, Wheeler, Hudgins, Gunn & Dial, LLC	2601 S. Bayshore Drive, Suite 1500		Miami	FL	33181
Continental 47 Fund Limited Partnership, a Wisconsin limited partnership	Continental Properties Company, Inc.	Attn: Legal Department	W134 N8675 Executive Parkway		Menomonee Falls	WI	53051
Crickm Lafayette Trust	J. Ted Donovan, Esq.	Goldberg Weprin Finkel Goldstein LLP	1501 Broadway, 22nd Floor		New York	NY	10036
East Mesa Mall, LLC	Dustin P. Branch, Esq.	Ballard Spahr LLP	2029 Century Park East	Suite 800	Los Angeles	CA	90067
Elm Creek Real Estate LLC	Hayward & Associates PLLC	c/o Melissa Hayward	10501 N. Central Expy., Ste. 106		Dallas	TX	75231
Elm Creek Real Estate LLC	Michael Montgomery	4641 Nall Road			Dallas	TX	75244
Elm Creek Real Estate LLC	Michael Montgomery, Manager	4641 Nall Road			Dallas	TX	75244
Florida Keys Aqueduct Authority	Attn: Robert T. Feldman, General Counsel	1100 Kennedy Dr.			Key West	FL	33040
Rare Hospitality International Inc.	Arent Fox LLP	Attn: Andrew I. Silfen and Beth M. Brownstein	1301 Avenue of the Americas, Floor 42		New York	NY	10019
Rare Hospitality International Inc.	Darden Restaurants, Inc.	Timothy C. Haughee	1000 Darden Center Drive		Orlando	FL	32837
Richardson Square, LLC	180 East Broad Street				Columbus	OH	43215
Richardson Square, LLC	Ronald E. Gold	Frost Brown Todd LLC	301 East Fourth Street		Cincinnati	OH	45202
Sand Springs, LLC	c/o The Langfan Company	Attn: Mark Langfan	2100 South Ocean Blvd. #501N		Palm Beach	FL	33480
TM Fairlane Center, L.P.	c/o Ballard Spahr LLP	Attn: Dustin P. Branch, Esq.	2029 Century Park East, Suite 800		Los Angeles	CA	90067-2909
Valley Stream Green Acres LLC	Ballard Spahr LLP	Dustin P. Branch, Esq.	2029 Century Park East, Suite 800		Los Angeles	CA	90067-2909

Exhibit G

EDS & %\$

Hearing Date and Time: October 15, 2020 at 10:00 a.m. (Eastern Time)

Response Deadline: October 9, 2020 at 4:00 p.m. (Eastern Time)

THIS OMNIBUS OBJECTION SEEKS TO REDUCE OR RECLASSIFY CERTAIN FILED PROOFS OF CLAIM OR SUBMITTED BALLOTS. PARTIES RECEIVING THIS NOTICE OF THE DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS OR BALLOTS SHOULD REVIEW THE OMNIBUS OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) OR BALLOT(S) ARE LOCATED IN THE OMNIBUS OBJECTION, AND/OR THE EXHIBIT ATTACHED THERETO, TO DETERMINE WHETHER THIS OMNIBUS OBJECTION AFFECTS THEIR CLAIM(S) OR BALLOT(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, NEECKAUN IRANI, ESQ., AT (650) 802-3019.**

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Ray C. Schrock, P.C.

Jacqueline Marcus

Garrett A. Fail

Sunny Singh

Attorneys for Debtors

and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re

SEARS HOLDINGS CORPORATION, et al.,

Debtors.¹
----- X

Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

**NOTICE OF HEARING ON DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION
TO PROOFS OF CLAIM OR BALLOTS (RECLASSIFIED/DISALLOWED CLAIMS)**

PLEASE TAKE NOTICE that, on September 14, 2020, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) filed the *Debtors’ Twenty-First Omnibus Objection to Proofs of Claim (Reclassified/Disallowed Claims)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”).

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Bankruptcy Court reclassify or disallow and expunge one or more proofs of claim (the “**Proofs of Claim**”) or ballots (the “**Ballots**”) listed on **Exhibit A** and **Exhibit B** annexed hereto, on the ground(s) that the Debtors have no liability under such Proof of Claim or Ballots because for such Proofs of Claim or Ballots: (i) supporting documentation indicates that the claims are non-Administrative Expense Claims; (ii) the Debtors’ books and records show outstanding unclaimed credits against which the Debtors’ are entitled to set off; (iii) the Debtors’ books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code; (iv) the supporting documents provided by the Claimants are not supported by the Debtors’ books and records, or no supporting documents were provided for all or a portion of the Disputed Claim; (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course; (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the “**Bar Date Order**”); (vii) associated contract or lease was assumed and assigned to Transform HoldCo; (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim.

PLEASE TAKE FURTHER NOTICE that the *Court-Ordered Claims Hearing Procedures* (the “**Claims Hearing Procedures**”), annexed hereto as **Exhibit C**, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the reclassification or disallowance and expungement of a Proof of Claim or Ballot without further notice to the applicable Claimant(s).

PLEASE TAKE FURTHER NOTICE that, if Claimant does NOT oppose the reclassification or disallowance and expungement of its applicable Proof(s) of Claim or Ballot(s) as listed on **Exhibit A** and **Exhibit B** annexed hereto, then Claimant does NOT need to file a written response (the “**Response**”) to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that, if Claimant DOES oppose the reclassification or disallowance and expungement of its applicable Proof(s) of Claim or Ballot(s) as listed on **Exhibit A** and **Exhibit B** annexed hereto, then Claimant MUST file with the Bankruptcy Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **October 9, 2020, at 4:00 p.m. (prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and shall be filed with the Bankruptcy Court (i) by attorneys

practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (ii) by all other parties-in-interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), so as to be filed with the Bankruptcy Court and received by the parties listed below by or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Proof of Claim or Ballot; (iii) a concise statement setting forth the reasons why the Proof of Claim or Ballot should not be reclassified or disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Proof of Claim or Ballot, to the extent not included with the Proof of Claim or Ballot previously filed with the Bankruptcy Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant’s Response, if different from that presented in the applicable Proof of Claim or Ballot; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant’s designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Proof of Claim or Ballots on Claimant’s behalf.

PLEASE TAKE FURTHER NOTICE that the Bankruptcy Court will consider a Response only if the Response is timely filed, served, and received in accordance with the Amended Case Management Order and the procedures set forth herein. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **October 15, 2020 at 10:00 a.m. (Prevailing Eastern Time)** (the “**Hearing**”). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Proof(s) of Claim or Ballot(s) that are the subject of such Response. If the Debtors do continue the Hearing with respect to such Proof(s) of Claim or Ballot(s), then the Hearing on the Objection with respect to such Proof(s) of Claim or Ballot(s) will be held at a later date. If the Debtors do not continue the Hearing with respect to such Proof(s) of Claim or Ballot(s), then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE that if Claimant does not timely file and serve a Response to the Objection with respect to the Claims listed on **Exhibit A** and **Exhibit B** hereto, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed as **Exhibit C** to the Objection, which order may be entered without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that, if the Bankruptcy Court does NOT disallow and expunge the Proof(s) of Claim or Ballots listed on **Exhibit A** and **Exhibit B**, the Debtors retain the right to object on other grounds to the Proof(s) of Claim or Ballot(s) (or to any other Proof(s) of Claim or Ballot(s) Claimant may have filed) at a later date. Claimant will receive a separate notice of any such objection(s).

PLEASE TAKE FURTHER NOTICE that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Bankruptcy Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Bankruptcy Court's website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at <https://restructuring.primeclerk.com/sears>. **Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Proof(s) of Claim or Ballot(s).**

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

Jacqueline Marcus

Garrett A. Fail

Sunny Singh

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors

and Debtors in Possession

Exhibit B

Disputed Claims – Real Estate Claims

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴
1.	1011 RT 6 LLC	9983	182353801039879	Asserted	\$6,738.98			\$6,738.98		\$13,477.96	(viii)
				Surviving	\$0.00			\$0.00	\$6,738.98	\$6,738.98	
2.	156 TOM HILL, LLC	15152	182353801013620	Asserted		\$45,546.32				\$45,546.32	(viii)
				Surviving		\$0.00			\$45,546.32	\$45,546.32	
3.	BRIXMOR COVINGTON GALLERY OWNER, LLC (BRIXMOR PROPERTY GROUP, INC.) T/A GOVINGTON GALLERY, CONVINGTON, GA	17724	182353801013731	Asserted		\$13,000.25				\$13,000.25	(viii)
				Surviving		\$0.00			\$13,000.25	\$13,000.25	
4.	COMM 2006-C8 SHAW AVENUE CLOVIS, LLC	14168	182353801018464	Asserted		\$110,146.02				\$110,146.02	(vii)
				Surviving		\$0.00				\$0.00	
5.	CONTINENTAL 47 FUND LIMITED PARTNERSHIP, A WISCONSIN LIMITED PARTNERSHIP	13919	182353801013548	Asserted				\$8,538.30		\$8,538.30	(iv)
				Surviving				\$0.00		\$0.00	
6.	CRICKM LAFAYETTE TRUST	19605	182353801018242	Asserted		\$24,904.06			\$433,638.98	\$458,543.04	(iv)
				Surviving		\$0.00			\$433,638.98	\$433,638.98	
7.	EAST MESA MALL, LLC	18145	182353801017861	Asserted		\$5,038.61			\$12,500.00	\$17,538.61	(vii)
				Surviving		\$0.00			\$12,500.00	\$12,500.00	
8.	ELM CREEK REAL ESTATE LLC	*	182353801043434	Asserted		\$198,795.58				\$198,795.58	(viii)
				Surviving		\$42,482.34			\$156,313.24	\$198,795.58	
9.	FLORIDA KEYS AQUEDUCT AUTHORITY	7880	182353801022333	Asserted	\$5,269.95					\$5,269.95	(viii)
				Surviving	\$0.00	\$1,098.04			\$4,171.91	\$5,269.95	
10.	RARE HOSPITALITY INTERNATIONAL INC.	17416	182353801018501	Asserted		\$30,000.00				\$30,000.00	(i)
				Surviving		\$0.00				\$0.00	
11.	RICHARDSON SQUARE, LLC	15590	182353801017700	Asserted		\$5,906.03				\$5,906.03	(vii)
				Surviving		\$0.00				\$0.00	
12.	SAND SPRINGS, LLC	14820	182353801013615	Asserted		\$110,000.00			\$2,084,173.00	\$2,194,173.00	(i)
				Surviving		\$0.00			\$2,084,173.00	\$2,084,173.00	
13.	TM FAIRLANE CENTER, L.P.	15169	182353801013621	Asserted		\$33,031.01			\$12,500.00	\$45,531.01	(vii)
				Surviving		\$0.00			\$12,500.00	\$12,500.00	
14.	VALLEY STREAM GREEN ACRES LLC	17408	182353801018500	Asserted		\$212,408.30			\$710,180.51	\$922,588.81	(vii)
				Surviving		\$0.00			\$710,180.51	\$710,180.51	

* Claimant does not have any surviving proof of claim pertaining to administrative expense claim

¹ Asserted Claim amounts include any asserted unliquidated amounts.

² Reflects the greater of the sum of asserted administrative expense claim amount for Affected Claim No. and Affected Ballot No

³ Reflects the asserted administrative expense claim amount for Affected Ballot No. for claims without any proof of claim related to administrative expense claim and additional support for the ballot

⁴ Corresponding reasons are as follows:

- (i) supporting documentation indicates that the claims are non-Administrative Expense Claims;
- (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim;
- (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course;
- (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**");
- (vii) associated contract or lease was assumed and assigned to Transform Holdco;
- (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim

Hearing Date and Time: October 15, 2020 at 10:00 a.m. (Eastern Time)

Response Deadline: October 9, 2020 at 4:00 p.m. (Eastern Time)

WEIL, GOTSHAL & MANGES LLP
 767 Fifth Avenue
 New York, New York 10153
 Telephone: (212) 310-8000
 Facsimile: (212) 310-8007
 Ray C. Schrock, P.C.
 Jacqueline Marcus
 Garrett A. Fail
 Sunny Singh

*Attorneys for Debtors
 and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (RDD)
	:
Debtors.¹	: (Jointly Administered)
-----X	

**DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION
 TO PROOFS OF CLAIM OR BALLOTS (RECLASSIFIED/DISALLOWED CLAIMS)**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

**THIS OMNIBUS OBJECTION SEEKS TO RECLASSIFY OR DISALLOW CERTAIN
FILED PROOFS OF CLAIM OR BALLOTS. CLAIMANTS RECEIVING THIS
OMNIBUS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS OR
BALLOTS ON THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.**

**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE
DEBTORS' COUNSEL, NEECKAUN IRANI, ESQ., AT (650) 802-3019.**

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

Background

1. Beginning on October 15, 2018 (the “**Commencement Date**”) and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors (the “**Creditors’ Committee**”). No trustee or examiner has been appointed in these chapter 11 cases.

3. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. On February 8, 2019, the Bankruptcy Court entered the *Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of the Debtors’*

Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief (ECF No. 2507), pursuant to which the Debtors sold substantially all their assets to Transform Holdco LLC (“**Transform**”).

5. On October 15, 2019, the Court confirmed the *Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (ECF No. 5370).

6. Additional information regarding the Debtors’ business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Disclosure Statement for Second Amended joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (the “**Disclosure Statement**”) (ECF No. 4390).²

Jurisdiction

7. This Bankruptcy Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, seeking entry of an order reclassifying or disallowing and expunging the non-real estate Claims³ listed on **Exhibit A** and the real estate Claims listed on **Exhibit B** (collectively the “**Disputed Claims**”), as set forth on **Exhibit A** and **Exhibit B**, both annexed hereto.

9. The Debtors have examined each Disputed Claim, all documentation provided with respect to each Disputed Claim, and the Debtors’ respective books and records, and have determined in

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Disclosure Statement.

³ For purposes of this Objection, any reference to Claims also include any ballots submitted in connection with the Administrative Expense Claims Consent Program (as defined in the Confirmation Order).

each case the Disputed Claim asserts either administrative or priority claims against the Debtors for which the Debtors have no liability, in whole or in part. Each of the Disputed Claims should be reclassified or disallowed and expunged in accordance with Exhibit A and Exhibit B on one or more of the following bases: (i) supporting documentation indicates that the claims are non-Administrative Expense Claims; (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off; (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code; (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim; (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course; (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**"); (vii) associated contract or lease was assumed and assigned to Transform; (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim.

10. The Debtors, therefore, request that the Disputed Claims be reclassified or disallowed and expunged to the extent set forth on Exhibit A and Exhibit B. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit C (the "**Proposed Order**").

The Disputed Claims Should Be Reduced or Reclassified

11. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R.

814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelpia Commc'ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Further, Bankruptcy Rule 3007(d) permits a debtor to file objections to more than one claim on the basis that, among other things, such claims “have been amended by subsequently filed proofs of claim.” Fed. R. Bankr. P. 3007(d)(3).

13. In addition, a Claimant asserting an administrative expense claim priority bears the burden of establishing their entitlement to such priority. *See, e.g., In re Bethlehem Steel Corp.*, 479 F.3d 167, 172 (2d Cir. 2007) (“The burden of proving entitlement to priority payment as an administrative expense . . . rests with the party requesting it.”); *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) (“The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.”) (quotation omitted).

14. As set forth above, certain of the Disputed Claims seek recovery for amounts for which the Debtors are not liable, either in whole or in part. Additionally, certain other of the Disputed Claims improperly assert that such Disputed Claims are entitled to administrative expense priority under section 503(b) of the Bankruptcy Code. Such claims are routinely reduced and/or reclassified when unsupported or as otherwise appropriate. *See, e.g., In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Sep. 18, 2013) (ECF No. 699) (ECF No. 10331) (disallowing and expunging entirely no liability claims);

In re The Great Atl. & Pac. Tea Co., Inc., Case No. 15-23007 (RDD) (Aug. 26, 2016) (ECF No. 3132) (same); *In re Tops Holding II Corp.*, Case No. 18-22279 (RDD) (Apr. 26, 2019) (ECF No. 911) (same). Further, this Bankruptcy Court routinely disallows and expunges claims for which no supporting documentation has been submitted by the claimant. *See, e.g., In re Breitburn Energy Partners LP*, Case No. 16-11390 (SMB) (Apr. 11, 2017) (ECF No. 1164) (disallowing and expunging claims without sufficient documentation); *In re Chassix Holdings, Inc.*, Case No. 15-10578 (MEW) (Apr. 21, 2016) (ECF No. 478) (same); *see* Bar Date Order at 6(d) (“Proofs of Claim must . . . include supporting documentation . . .”).

15. The Debtors have reviewed the Disputed Claims, all documents furnished by the claimants with respect to the Disputed Claims, and the Debtors’ books and records, and have determined that each Disputed Claim, asserts a claim for which the Debtors have no corresponding liability.

16. Therefore, the Debtors are not liable for the Disputed Claims. To ensure that the claims register is accurate, and to avoid the possibility of improper recovery against the Debtors’ estates, the Debtors request that the Court reclassify or disallow and expunge the Disputed Claims as set forth on **Exhibit A** and **Exhibit B**.

Reservation of Rights

17. The Debtors hereby reserve the right to object in the future to any of the Disputed Claim subject to this Objection on any ground, and to amend, modify, and/or supplement this Objection to the extent an objection to a claim is not granted. A separate notice and hearing will be scheduled for any such objection.

Notice

18. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on

November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”). The Debtors respectfully submit that no further notice is required.

19. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

Jacqueline Marcus

Garrett A. Fail

Sunny Singh

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

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Facsimile: (212) 310-8007

*Attorneys for Debtors
and Debtors in Possession*

Exhibit B

Real Estate Claims

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴
1.	1011 RT 6 LLC	9983	182353801039879	Asserted	\$6,738.98			\$6,738.98		\$13,477.96	(viii)
				Surviving	\$0.00			\$0.00	\$6,738.98	\$6,738.98	
2.	156 TOM HILL, LLC	15152	182353801013620	Asserted		\$45,546.32				\$45,546.32	(viii)
				Surviving		\$0.00			\$45,546.32	\$45,546.32	
3.	BRIXMOR COVINGTON GALLERY OWNER, LLC (BRIXMOR PROPERTY GROUP, INC.) T/A GOVINGTON GALLERY, CONVINGTON, GA	17724	182353801013731	Asserted		\$13,000.25				\$13,000.25	(viii)
				Surviving		\$0.00			\$13,000.25	\$13,000.25	
4.	COMM 2006-C8 SHAW AVENUE CLOVIS, LLC	14168	182353801018464	Asserted		\$110,146.02				\$110,146.02	(vii)
				Surviving		\$0.00				\$0.00	
5.	CONTINENTAL 47 FUND LIMITED PARTNERSHIP, A WISCONSIN LIMITED PARTNERSHIP	13919	182353801013548	Asserted				\$8,538.30		\$8,538.30	(iv)
				Surviving				\$0.00		\$0.00	
6.	CRICKM LAFAYETTE TRUST	19605	182353801018242	Asserted		\$24,904.06			\$433,638.98	\$458,543.04	(iv)
				Surviving		\$0.00			\$433,638.98	\$433,638.98	
7.	EAST MESA MALL, LLC	18145	182353801017861	Asserted		\$5,038.61			\$12,500.00	\$17,538.61	(vii)
				Surviving		\$0.00			\$12,500.00	\$12,500.00	
8.	ELM CREEK REAL ESTATE LLC	*	182353801043434	Asserted		\$198,795.58				\$198,795.58	(viii)
				Surviving		\$42,482.34			\$156,313.24	\$198,795.58	
9.	FLORIDA KEYS AQUEDUCT AUTHORITY	7880	182353801022333	Asserted	\$5,269.95					\$5,269.95	(viii)
				Surviving	\$0.00	\$1,098.04			\$4,171.91	\$5,269.95	
10.	RARE HOSPITALITY INTERNATIONAL INC.	17416	182353801018501	Asserted		\$30,000.00				\$30,000.00	(i)
				Surviving		\$0.00				\$0.00	
11.	RICHARDSON SQUARE, LLC	15590	182353801017700	Asserted		\$5,906.03				\$5,906.03	(vii)
				Surviving		\$0.00				\$0.00	
12.	SAND SPRINGS, LLC	14820	182353801013615	Asserted		\$110,000.00			\$2,084,173.00	\$2,194,173.00	(i)
				Surviving		\$0.00			\$2,084,173.00	\$2,084,173.00	
13.	TM FAIRLANE CENTER, L.P.	15169	182353801013621	Asserted		\$33,031.01			\$12,500.00	\$45,531.01	(vii)
				Surviving		\$0.00			\$12,500.00	\$12,500.00	
14.	VALLEY STREAM GREEN ACRES LLC	17408	182353801018500	Asserted		\$212,408.30			\$710,180.51	\$922,588.81	(vii)
				Surviving		\$0.00			\$710,180.51	\$710,180.51	

* Claimant does not have any surviving proof of claim pertaining to administrative expense claim

¹ Asserted Claim amounts include any asserted unliquidated amounts.

² Reflects the greater of the sum of asserted administrative expense claim amount for Affected Claim No. and Affected Ballot No

³ Reflects the asserted administrative expense claim amount for Affected Ballot No. for claims without any proof of claim related to administrative expense claim and additional support for the ballot

⁴ Corresponding reasons are as follows:

- (i) supporting documentation indicates that the claims are non-Administrative Expense Claims;
- (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim;
- (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course;
- (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**");
- (vii) associated contract or lease was assumed and assigned to Transform Holdco;
- (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim

Exhibit C

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
:
SEARS HOLDINGS CORPORATION, *et al.*, : Case No. 18-23538 (RDD)
:
Debtors.¹ : (Jointly Administered)
-----X

**ORDER GRANTING DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION
TO PROOFS OF CLAIM OR BALLOTS (RECLASSIFIED/DISALLOWED CLAIMS)**

Upon the *Debtors' Twenty-First Omnibus Objection to Proofs of Claim (Reclassified/Disallowed Claims)*, filed September 14, 2020 (the “**Objection**”),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502 under title 11 of the United States Code (the “**Bankruptcy Code**”), and Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), for an order (i) reclassifying and disallowing and expunging the Disputed Claims, and (ii) granting related relief, all as more fully set forth in the Objection; and the Bankruptcy Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334 and the *Amended Standing Order of Reference M-431*, dated January

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Bankruptcy Court having held a hearing to consider the relief requested in the Objection on October 15, 2020 (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Bankruptcy Court; and the Bankruptcy Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each proof of claim or ballot listed on **Exhibit 1** and **Exhibit 2** (collectively the “**Disputed Claims**”) is reclassified or disallowed and expunged in the amounts set forth in the rows labeled “Surviving.”
3. Each Claim that lists \$0.00 as the “Surviving” claim under the column “*Total Claim*” in **Exhibit 1** and **Exhibit 2** shall be disallowed and expunged in its entirety.
4. Nothing in this Order or in the Objection (i) constitutes any finding or determination concerning the identification of the agreements that were assumed and assigned to Transform Holdco LLC or any of its affiliates (collectively, “**Transform**”) or the liabilities, if any, associated therewith, or (ii) imposes any obligation on Transform to satisfy any of the Disputed Claims listed on **Exhibit 1** and **Exhibit 2** annexed hereto, as to which all of Transform’s rights and defenses are expressly reserved.

5. This Order shall not be deemed to waive, impair, release, or effect on any claims, causes of action the Debtors may hold against the Claimants, including but not limited to, claims under chapter 5 of the Bankruptcy Code, and all claims and causes of action against such Claimants shall be expressly preserved.

6. The Debtors, the Debtors' claims and noticing agent, Prime Clerk, and the Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give effect to this Order.

7. The terms and conditions of this Order are effective immediately upon entry.

Dated: _____, 2020
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 2

Real Estate Claims

Reduced and Reclassified Claims ¹											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim ^{2 3}	Administrative Priority Claim ²	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification ⁴
1.	1011 RT 6 LLC	9983	182353801039879	Asserted	\$6,738.98			\$6,738.98		\$13,477.96	(viii)
				Surviving	\$0.00			\$0.00	\$6,738.98	\$6,738.98	
2.	156 TOM HILL, LLC	15152	182353801013620	Asserted		\$45,546.32				\$45,546.32	(viii)
				Surviving		\$0.00			\$45,546.32	\$45,546.32	
3.	BRIXMOR COVINGTON GALLERY OWNER, LLC (BRIXMOR PROPERTY GROUP, INC.) T/A GOVINGTON GALLERY, CONVINGTON, GA	17724	182353801013731	Asserted		\$13,000.25				\$13,000.25	(viii)
				Surviving		\$0.00			\$13,000.25	\$13,000.25	
4.	COMM 2006-C8 SHAW AVENUE CLOVIS, LLC	14168	182353801018464	Asserted		\$110,146.02				\$110,146.02	(vii)
				Surviving		\$0.00				\$0.00	
5.	CONTINENTAL 47 FUND LIMITED PARTNERSHIP, A WISCONSIN LIMITED PARTNERSHIP	13919	182353801013548	Asserted				\$8,538.30		\$8,538.30	(iv)
				Surviving				\$0.00		\$0.00	
6.	CRICKM LAFAYETTE TRUST	19605	182353801018242	Asserted		\$24,904.06			\$433,638.98	\$458,543.04	(iv)
				Surviving		\$0.00			\$433,638.98	\$433,638.98	
7.	EAST MESA MALL, LLC	18145	182353801017861	Asserted		\$5,038.61			\$12,500.00	\$17,538.61	(vii)
				Surviving		\$0.00			\$12,500.00	\$12,500.00	
8.	ELM CREEK REAL ESTATE LLC	*	182353801043434	Asserted		\$198,795.58				\$198,795.58	(viii)
				Surviving		\$42,482.34			\$156,313.24	\$198,795.58	
9.	FLORIDA KEYS AQUEDUCT AUTHORITY	7880	182353801022333	Asserted	\$5,269.95					\$5,269.95	(viii)
				Surviving	\$0.00	\$1,098.04			\$4,171.91	\$5,269.95	
10.	RARE HOSPITALITY INTERNATIONAL INC.	17416	182353801018501	Asserted		\$30,000.00				\$30,000.00	(i)
				Surviving		\$0.00				\$0.00	
11.	RICHARDSON SQUARE, LLC	15590	182353801017700	Asserted		\$5,906.03				\$5,906.03	(vii)
				Surviving		\$0.00				\$0.00	
12.	SAND SPRINGS, LLC	14820	182353801013615	Asserted		\$110,000.00			\$2,084,173.00	\$2,194,173.00	(i)
				Surviving		\$0.00			\$2,084,173.00	\$2,084,173.00	
13.	TM FAIRLANE CENTER, L.P.	15169	182353801013621	Asserted		\$33,031.01			\$12,500.00	\$45,531.01	(vii)
				Surviving		\$0.00			\$12,500.00	\$12,500.00	
14.	VALLEY STREAM GREEN ACRES LLC	17408	182353801018500	Asserted		\$212,408.30			\$710,180.51	\$922,588.81	(vii)
				Surviving		\$0.00			\$710,180.51	\$710,180.51	

* Claimant does not have any surviving proof of claim pertaining to administrative expense claim

¹ Asserted Claim amounts include any asserted unliquidated amounts.

² Reflects the greater of the sum of asserted administrative expense claim amount for Affected Claim No. and Affected Ballot No

³ Reflects the asserted administrative expense claim amount for Affected Ballot No. for claims without any proof of claim related to administrative expense claim and additional support for the ballot

⁴ Corresponding reasons are as follows:

- (i) supporting documentation indicates that the claims are non-Administrative Expense Claims;
- (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (iv) the supporting documents provided by the Claimants are not supported by the Debtors' books and records, or no supporting documents were provided for all or a portion of the Disputed Claim;
- (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course;
- (vi) the Disputed Claim was filed after the applicable date set forth in the *Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto*, entered on February 22, 2019 (ECF No. 2676) (the "**Bar Date Order**");
- (vii) associated contract or lease was assumed and assigned to Transform Holdco;
- (viii) the claim pertains to pre-petition amounts owed or expenses following Lease Rejection Dates, and therefore the claim is reclassified to general unsecured claim

Exhibit H

Exhibit H

22nd Omni Ex. 1 Service List

Served via First Class Mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
ADRIAN CITY SUMMER	135 EAST MAUMEE STREET				ADRIAN	MI	49221
Anderson County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Anderson County, Texas	The County of Anderson, Texas	P.O. Drawer 1990			Palestine	TX	75802-1990
Atascosa County	1001 Oak St				Jourdanton	TX	78026-2849
Atascosa County	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street	Suite 300		San Antonio	TX	78205
Atlanta ISD	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Bell County Tax Appraisal District	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Bell County Tax Appraisal District	Tax Appraisal District of Bell County	P.O. Box 390			Belton	TX	76513-0390
Benton County Treasurer	Benton County Prosecuting Attorney	7122 West Okanogan Place, Building A			Kennewick	WA	99336
Benton County Treasurer	PO Box 630				Prosser	WA	99350
Bexar County	Linebarger Goggan Blair & Sampson LLP	2777 N Stemmons Freeway Suite 1000			Dallas	TX	75207
Bexar County	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street, Ste 300			San Antonio	TX	78205
Bexar County	Tax Assessor Collector	233 N Pecos LA Trinidad			San Antonio	TX	78207
Blanco CAD	Address on file						
Bowie Central Appraisal District	c/o McCreary, Veselka, Bragg & Allen, P.C	Attn: Tara LeDay	P.O. Box 1269		Round Rock	TX	78680-1269
Bowie Central Appraisal District	PO Box 1269				Round Rock	TX	78680-1269
Box Butte County Treasurer	Covalt Law Firm	Victor E Covalt III	3124 Kucera Dr		Lincoln	NE	58502-5736
Box Butte County Treasurer	PO Box 655				Alliance	NE	69301
Box Butte County Treasurer	Victor E. Covalt III	3124 Kucera Dr.			Lincoln	NE	68502
BROWARD COUNTY	ANGELA JEANETTE WALLACE	GOVERNMENT CENTER	115 SOUTH ANDREWS AVENUE	RM. 423	FORT LAUDERDALE	FL	33301
Broward County	c/o Records, Taxes & Treasury	Attn: Bankruptcy Section	115 S. Andrews Avenue, A-100		Ft Lauderdale	FL	33301

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Name	Address1	Address2	Address3	Address4	City	State	Postal Code
BROWARD COUNTY	C/O RECORDS, TAXES & TREASURY	ATTN: BANKRUPTCY SECTION	115 S ANDREWS AVE	RM A-100	FORT LAUDERDALE	FL	33301
Broward County	Mark A. Journey	Senior Assistant County Attorney	Broward County Attorney's Office	115 S. Andrews Ave. Rm. 423	Ft. Lauderdale	FL	33301
Brown CAD	403 Fisk Ave				Brownwood	TX	76801-2929
Brown CAD	Tara LeDay	McCreary, Veselka, Bragg & Allen, P.C.	P.O. Box 1269		Round Rock	TX	78680-1269
Brown County Appraisal District	403 Fisk Ave				Brownwood	TX	76801-2929
Brown County Appraisal District	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Calcasieu Parish Sheriff & Tax Collector	PO Box 1787				Lake Charles	LA	70602
Calvert County, Maryland	Meyers, Rodbell & Robinson, P.A.	6801 Kenilworth Ave., Ste 400			Riverdale Park	MD	20737
Cherokee CAD	Cherokee County Appraisal District	PO Box 494			Rusk	TX	75785-0494
Cherokee CAD	Tara LeDay	McCreary, Veselka, Bragg & Allen, PC	PO Box 1269		Round Rock	TX	78680-1269
Cherokee County CAD	Cherokee County Appraisal District	PO Box 494			Rusk	TX	75785-0494
Cherokee County CAD	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
City of Atlanta	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
City of Chattanooga	Keith J. Reisman	100 E 11th St Suite 200			Chattanooga	TN	37402
City of Chattanooga	Taxes	101 E 11th St Room 100			Chattanooga	TN	37402
City of Cleburne	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
City of Cudahy	5050 S. Lake Dr.				Cudahy	WI	53110
City of Del Rio	109 W Broadway				Del Rio	TX	78840
City of Del Rio	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street. Ste 300			San Antonio	TX	78205
City of Eagle Pass	100 S Monroe				Eagle Pass	TX	78852

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
City of Eagle Pass	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	711 Navarro Street, Suite 300		San Antonio	TX	78205
City of El Paso	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street	Suite 300		San Antonio	TX	78205
City of El Paso	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	711 Navarro, Ste. 300		San Antonio	TX	78205
City of El Paso	P.O. Box 2992				El Paso	TX	79999-2992
City of Garland	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640	Suite 640	Arlington	TX	76010
City of Grapevine	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
City of Hampton Treasurer's Office	Arminda R Wiley	Delinquent Tax Coordinator, Deptuy II	1 Franklin Street, Suite 100		Hampton	VA	23669
City of Hampton Treasurer's Office	PO Box 636				Hampton	VA	23669
City Of Laredo Tax Dept.	c/o Flores, Flores & Canales, PLLC	Christina Flores	5517 McPherson Rd., Ste. 14		Laredo	TX	78041
City Of Laredo Tax Dept.	P.O. Box 6548				Laredo	TX	78042-6548
City of McAllen	c/o Diane W. Sanders	P.O. Box 17428			Austin	TX	78760
City of McAllen	Diane W. Sanders	P.O. Box 17428			Austin	TX	78760
City of McAllen	Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	P.O. Box 17428		Austin	TX	78760
City of Mesquite and Mesquite Independent School District	c/o Law Office of Gary A. Grimes, P.C.	Attn: Gary Allmon Grimes	120 West Main, Suite 201		Mesquite	TX	75149
City of Mesquite and Mesquite Independent School District	Schuerenberg & Grimes, P.C.	Gary Allmon Grimes, Attorney	120 West Main, Suite 201		Mesquite	TX	75149
City of Mineral Wells	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
City Of Pleasanton	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street	Suite 300		San Antonio	TX	78205
City Of Pleasanton	P.O. Box 209				Pleasanton	TX	78064
City of Roanoke Treasurer	PO Box 1451				Roanoke	VA	24007

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Name	Address1	Address2	Address3	Address4	City	State	Postal Code
City of Stephenville	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
City of Waco and/or Waco Independent School District	c/o McCreary Law Firm	PO Box 1669			Waco	TX	76703-1669
City of Waco and/or Waco Independent School District	McCreary, Veselka, Bragg & Allen, PC	Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
City of Waco and/or Waco Independent School District	Tara LeDay	McCreary, Veselka, Bragg & Allen, PC	PO Box 1269		Round Rock	TX	78680-1269
City of Weslaco	c/o Perdue, Brandon, Fielder, Collins & Mott, LLP	P.O. Box 2916			McAllen	TX	78502
City of Weslaco	Perdue, Brandon, Fielder, Collins & Mott, LLP	c/o John T. Banks	3301 Northland Drive, Suite 505		Austin	TX	78731
Clark County Assessor	Address on file						
Cleburne Independent School District	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640	Suite 640	Arlington	TX	76010
Cleveland ISD	Liberty County	PO Box 1810			Liberty	TX	77575
Cleveland ISD	Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	PO Box 3064		Houston	TX	77253-3064
Collin County Tax Assessor/Collector	Abernathy, Roeder, Boyd & Hullett, P.C.	1700 Redbud Blvd., Suite 300			McKinney	TX	75069
Collin County Tax Assessor/Collector	P.O. Box 8046				McKinney	TX	75070
County of San Bernardino	Office of the Tax Collector	268 West Hospitality Lane, 1st Floor			San Bernardino	CA	92415
County of San Luis Obispo Tax Collector	Address on file						
Crowley Independent School District	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
Cypress - Fairbanks ISD	10494 Jones Rd Rm 106				Houston	TX	77065
Cypress - Fairbanks ISD	Linebarger Goggan Blair & Sampson, LLP	PO Box 3064			Houston	TX	77253-3064
Cypress-Fairbanks ISD	10494 Jones Rd, Suite 106				Houston	TX	77065
Cypress-Fairbanks ISD	Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064

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Dallas County	c/o Linebarger Goggan Blair & Sampson, LLP	Attn: Elizabeth Weller, Laurie A Spindler	2777 N. Stemmons Freeway	Ste 1000	Dallas	TX	75207
Dallas County	Elizabeth Weller	Laurie A Spindler	Linebarger Goggan Blair & Sampson, LLP	2777 N. Stemmons Freeway Suite 1000	Dallas	TX	75207
Denton County, Texas	McCreary, Veselka, Bragg & Allen PC	Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Denton County, Texas	PO Box 1277				Denton	TX	76202-1277
Eagle Pass ISD	1420 Eidson Rd				Eagle Pass	TX	78852
Eagle Pass ISD	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street	Suite 300		San Antonio	TX	78205
Eagle Pass ISD	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	711 Navarro, Suite 300		San Antonio	TX	78205
El Dorado County Tax Collector	PO Box 678002				Placerville	CA	95667-8002
El Dorado County Tax Collector	W. Quillen	Deputy Tax Collector	360 Fair Lane		Placerville	CA	95667
Ellis County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Erath County, Texas	County of Erath	320 W. College			Stephenville	TX	76401-4218
Erath County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Fayette County	c/o Perdue, Brandon, Fielder, Collins & Mott, LLP	Attn: John T. Banks	3301 Northland Drive, Ste 505		Austin	TX	78731
Fayette County	c/o Perdue, Brandon, Fielder, Collins & Mott, LLP	PO Box 836			La Grange	TX	78945
Forrest "Butch" Freeman Oklahoma County Treasurer	320 Robert S. Kerr, Rm 307				Oklahoma City	OK	73102
Forsyth County Tax Collector	201 North Chestnut Street				Winston Salem	NC	27102
Fort Bend County	1317 Eugene Heimann Circle				Richmond	TX	77469
Fort Bend County	Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	PO Box 3064		Houston	TX	77253-3064
Franklin County Treasurer-RE	373 S High St	17th Floor			Columbus	OH	43215-6306
Fresno County Tax Collector	PO Box 1192				Fresno	CA	93715-1192
Galveston County	Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	PO Box 3064		Houston	TX	77253-3064

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Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Galveston County	PO Box 1169				Galveston	TX	77553
Garfield County	114 W Broadway	Room 104			Enid	OK	73701
Garland Independent School District	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
Grapevine-Colleyville Independent School District	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
Gray County	C/O Perdue, Brandon Fielder, Collins & Mott L.L.P.	P.O. Box 9132			Amarillo	TX	79105-9132
Gray County	D'Layne Carter	P.O. Box 9132			Amarillo	TX	79105-9132
HARRIS COUNTY, ET AL	LINEBARGER GOGGAN BLAIR & SAMPSON, LLP	JOHN P. DILLMAN	PO BOX 3064		HOUSTON	TX	77253-3064
HARRIS COUNTY, ET AL	PO BOX 3547				HOUSTON	TX	77253-3547
Harrison CAD	McCreary, Veselka, Bragg & Allen, P.C.	Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Harrison CAD	PO Box 1269				Round Rock	TX	78680-1269
Harrison County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Harrison County, Texas	PO Box 967				Marshall	TX	75671-0967
Hays County, Texas	712 S. Stagecoach Trail, Ste 1120				San Marcos	TX	78666-6073
Hays County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
HENDERSON COUNTY	20 NORTH MAIN STREET SUITE 201				HENDERSON	KY	42420
HENDERSON COUNTY	HENDERSON COUNTY CLERK	20 N MAIN STREET, SUITE 206			HENDERSON	KY	42420
Henderson County, Texas	c/o McCreary Law Firm	PO Box 669			Athens	TX	75751-0669
Henderson County, Texas	c/o McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Hennepin County Treasurer	Christina Gleason	A600 Government Center	300 S 6th Street		Minneapolis	MN	55487
Hidalgo County	Diane W. Sanders	P.O. Box 17428			Austin	TX	78760
Hood CAD	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Hopkins County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207

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Jasper County	Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	PO Box 3064		Houston	TX	77253
Jasper County	PO Box 1970				Jasper	TX	75951
Jim Wells CAD	Diane W. Sanders	P.O. Box 17428			Austin	TX	78760
Jim Wells CAD	Jim Wells Cad County c/o Diane W. Sanders	P.O Box 17428			Austin	TX	78760
Jim Wells CAD	Linebarger Goggan Blair & Sampson, LLP	Attn: Diane W. Sanders	PO Box 17428		Austin	TX	78760
Johnson County	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
Kendall County	118 Market Avenue				Boerne	TX	78006
Kendall County	Perdue, Brandon, Fielder, Collins & Mott, LLP	c/o John T. Banks	3301 Northland Drive	Suite 505	Austin	TX	78731
Kern County Treasurer Tax Collector	P.O. Box 579				Bakersfield	CA	93302-0579
Kerr County	700 Main Street, Suite 124				Kerrville	TX	78028
Kerr County	Perdue, Brandon, Fielder, Collins & Mott, LLP	John T. Banks	3301 Northland Drive, Suite 505		Austin	TX	78731
KING COUNTY TREASURY	500 4TH AVE	ROOM 600			SEATTLE	WA	98104-2340
Knox County Trustee	PO Box 70				Knoxville	TN	37901-0070
LAKE COUNTY TAX COLLECTOR	PO BOX 327				TAVARES	FL	32778
Lewis County Treasurer	PO Box 509				Chehalis	WA	98532-0509
Maricopa County Treasurer	Attn: Desi Ramirez/Maria Quitangon	301 W. Jefferson, Suite 100			Phoenix	AZ	85003
Maricopa County Treasurer	Peter Muthig	Maricopa County Attorney's Office	Civil Services Division	225 W. Madison Street	Phoenix	AZ	85003
MARION COUNTY	PO BOX 6145				INDIANAPOLIS	IN	46206-6145
MARION COUNTY	TREASURER	200 E WASHINGTON ST, STE 1041			INDIANAPOLIS	IN	46204
Marion County Tax Collector	PO Box 2511				Salem	OR	97308
Marion County Tax Collector	PO Box 970				Ocala	FL	34478-0970
Matagorda County	1700 7th St Rm 203				Bay City	TX	77414-5091
Matagorda County	Linebarger Goggan Blair & Sampson, LLP	PO Box 3064			Houston	TX	77253-3064

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MESA COUNTY TREASURER	544 ROOD AVE - 1ST FLOOR				GRAND JUNCTION	CO	81501
MESA COUNTY TREASURER	DEPT 5027 PO 20,000				GRAND JUNCTION	CO	81502
Metropolitan Government of Nashville & Davidson County Tennessee	Metro Nashville Legal Department	Post Office Box 196300			Nashville	TN	37219
Metropolitan Government of Nashville & Davidson County Tennessee	Metropolitan Nashville & Davidson Co.Trustee	Post Office Box 196358			Nashville	TN	37219
Metropolitan Government of Nashville & Davidson County Tennessee	Metro Nashville Legal Department	Post Office Box 196300			Nashville	TN	37219
Metropolitan Government of Nashville & Davidson County Tennessee	Metropolitan Nashville & Davidson Co. Trustee	Post Office Box 196358			Nashville	TN	37219
Metropolitan Government of Nashville & Davidson County Tennessee	Metropolitan Nashville & Davidson Co. Trustee	Post Office Box 196358			Nashville	TN	37219
Metropolitan Government of Nashville & Davidson County Tennessee	Post Office Box 196300				Nashville	TN	37219
Mexia Independent School District	Limestone Co. Tax Office	PO Box 539			Groesbeck	TX	76642-0539
Mexia Independent School District	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Midland Central Appraisal District	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Midland Central Appraisal District	P. O. Box 908002				Midland	TX	79708-0002
Mineola Independent School District	c/o Tab Beall	Perdue Brandon Fielder Collins & Mott	PO Box 2007		Tyler	TX	75710-2007
Mineral Wells Independent School District	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
Montgomery County	400 N. San Jacinto				Conroe	TX	77301

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Montgomery County	Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	PO Box 3064		Houston	TX	77253-3064
Multnomah County-DART	Allison Wellman, Registered Agent	501 SE Hawthorne Blvd. Ste 175			Portland	OR	97214
Multnomah County-DART	P.O. Box 2716				Portland	OR	97208
Nacogdoches County, et al.	c/o Perdue Brandon Fielder Collins & Mott	Attn: Tab Beall	PO Box 2007		Tyler	TX	75710-2007
Navarro County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Freeway Suite 1000	Dallas	TX	75207
Nolan County	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
Nueces County	Linebarger Goggan Blair & Sampson, LLP	Attn: Diane W. Sanders	PO Box 17428		Austin	TX	78760
Palm Beach County Tax Collector	Attn: Legal Services Department	P.O. Box 3715			West Palm Beach	FL	33402-3715
PALO PINTO COUNTY	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		ARLINGTON	TX	76010
Pasadena Independent School District	Dexter D. Joyner - Attorney at Law	4701 Preston Avenue			Pasadena	TX	77505
Pasadena Independent School District	PO Box 1318				Pasadena	TX	77501
Pecos County	200 S Nelson				Fort Stockton	TX	79735
Pecos County	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street	Suite 300		San Antonio	TX	78205
PEUBLO COUNTY TREASURER	215 W.10TH ST ROOM #110				PUEBLO	CO	81003
Pierce County Finance	Address on file						
Platte County Collector (DCN-790 (B))	Merrick Baker & Strauss, P.C.	Bruce E. Strauss	1044 Main Street, Suite 500		Kansas City	MO	64105
Platte County Collector (DCN-790 (B))	Platte County Collector of Revene	415 Third Street, Room 212			Platte City	MO	64079
Polk County	416 N. Washington Ave				Livingston	TX	77531
Polk County	Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	PO Box 3064		Houston	TX	77253-3064
POPE COUNTY TAX COLLECTOR	100 WEST MAIN STREET				RUSSELLVILLE	AR	72801

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Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Porter County Treasurer	Michelle Clancy	Treasurer	155 Indiana Ave St. 209		Valparaiso	IN	46383
Porter County Treasurer	PO Box 2150				Valparaiso	IN	46384-2150
Pueblo County Treasurer	215 W. 10th Street Room 110				Pueblo	CO	81003
Richardson Independent School District	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
Richland County Treasury	Post Office Box 11947	Attn : Barbara White			Columbia	SC	29211
Richmond County Tax Commissioner	535 Telfair Street Suite 100				Augusta	GA	30901
Richmond County Tax Commissioner	PO Box 1427				Augusta	GA	30903-1427
SAN JUAN COUNTY	100 S OLIVER DR STE 300				AZTEC	NM	87410
San Juan County Treasurer	100 S Oliver Dr Ste 300				Aztec	NM	87410
SHELBY COUNTY TRUSTEE	PO BOX 2751				MEMPHIS	TN	38101
Shelby County Trustee	PO Box 2751				Memphis	TN	38101-2751
Sheriff & Treasurer of Harrison County	Robert E. Matheny	301 W Main St			Clarksburg	WV	26301
Smith County	Linebarger Goggan Blair & Sampson, LLP	Attn: Elizabeth Weller	2777 N. Stemmons Freeway	Suite 1000	Dallas	TX	75207
SOLANO COUNTY TAX COLLECTOR	ATTN: JOSEPH M. FEGURGUR	675 TEXAS STREET, SUITE 1900			FAIRFIELD	CA	94533
St. Louis County Collector of Revenue	41 S. Central Ave				St. Louis	MO	63105
STANISLAUS COUNTY TAX COLLECTOR	PO BOX 859				MODESTO	CA	95353
STANISLAUS COUNTY TAX COLLECTOR	REBEKAH M SCOTT	1010 10TH STREET, STE 2500			MODESTO	CA	95301
Stephenville ISD	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Sulphur Springs ISD	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Sweetwater Independent School District	Perdue Brandon Fielder et al	Attn: Eboney Cobb	500 East Border Street, Suite 640		Arlington	TX	76010
Tarrant County	Address on file						
Tax Appraisal District of Bell County	Address on file						

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Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Taxing Districts Collected by Randall County	c/o PBFCM	P.O. Box 9132			Amarillo	TX	79105
Taxing Districts Collected by Randall County	D'Layne Carter	P.O. Box 9132			Amarillo	TX	79105-9132
Terry CAD	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Terry CAD	PO Box 426				Brownfield	TX	79316-0426
The City of Mesquite and Mesquite Independent School District	757 N. Galloway Avenue				Mesquite	TX	75149
The City of Mesquite and Mesquite Independent School District	c/o Schuerenberg & Grimes	120 W. Main, Suite 201			Mesquite	TX	75149
The County of Bastrop, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
The County of Bastrop, Texas	P.O. Drawer 579				Bastrop	TX	78602-0579
The County of Henderson, Texas	c/o McCreary, Veselka, Bragg & Allen, P.C.	Tara LeDay	P.O. Box 1269		Round Rock	TX	78680
The County of Wharton	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
The County of Wharton	PO Box 189				Wharton	TX	77488-0189
The Town of Windham, CT	PO Box 257				Willimantic	CT	06226-0257
Thurston County Treasurer	2000 Lakeridge DR SW				Olympia	WA	98502
Town of Windham Revenue Collector	PO Box 195				Willimantic	CT	06226
Twin Falls County Treasurer	P.O. Box 88				Twin Falls	ID	83303-0088
Tyler Independent School District	c/o Tab Beall	Perdue Brandon Fielder Collins & Mott	PO Box 2007		Tyler	TX	75710-2007
Unified Government Treasury	PO Box 175013				Kansas City	KS	66101
Uvalde County	209 N. High Street				Uvalde	TX	78801
Uvalde County	Perdue, Brandon, Fielder, Collins & Mott, LLP	c/o John T. Banks	3301 Northland Drive, Suite 505		Austin	TX	78731
Val Verde County	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street	Suite 300		San Antonio	TX	78205

Exhibit H

22nd Omni Ex. 1 Service List

Served via First Class Mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Val Verde County	PO Box 1368				Del Rio	TX	78841
WASHOE COUNTY TREASURER	ANDY PARMELE	1001 E NINTH ST			RENO	NV	89512
WASHOE COUNTY TREASURER	PO BOX 30039				RENO	NV	89520-3039
Weld County Treasurer's Office	PO Box 458				Greeley	CO	80632
Weslaco Independent School District	c/o Perdue, Brandon, Fielder, Collins & Mott, LLP	Attn: John T. Banks	3301 Northland Drive	Suite 505	Austin	TX	78731
Weslaco Independent School District	c/o Perdue, Brandon, Fielder, Collins & Mott, LLP	PO Box 2916			McAllen	Texas	78502
Wharton Co Jr Coll Dist	Linebarger Goggan Blair & Sampson, LLP	PO Box 3064			Houston	TX	77253-3064
Wharton Co Jr Coll Dist	P O Box 189				Wharton	TX	77488-0189
Wharton County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Wharton County, Texas	PO Box 189				Wharton	TX	77488-0189
WHITFIELD COUNTY TAX COMMISSIONER	205 N SELVIDGE ST	STE. J			DALTON	GA	30720
Williamson County, Texas	904 South Main				Georgetown	TX	78626-5829
Williamson County, Texas	c/o McCreary, Veselka, Bragg & Allen, PC	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Williamson County, Texas	McCreary, Veselka, Bragg & Allen, PC	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Wilson County	1 Library Ln				Floresville	TX	78114
Wilson County	Linebarger Goggan Blair & Sampson, LLP	711 Navarro Street	Suite 300		San Antonio	TX	78205
Wind Gap Borough Tax Collector	413 South Broadway				Wind Gap	PA	18091
Wood County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A. Spindler	2777 N. Stemmons Freeway, Suite 1000	Dallas	TX	75207
Yakima County Treasurer	Melissa Treece	Property Tax Manager	PO Box 2530		Yakima	WA	98907

Exhibit I

SRF 46312

Hearing Date and Time: October 15, 2020 at 10:00 a.m. (Eastern Time)

Response Deadline: October 9, 2020 at 4:00 p.m. (Eastern Time)

THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE DEBTORS' TWENTY-SECOND OMNIBUS OBJECTION TO PROOFS OF CLAIM SHOULD REVIEW THE OMNIBUS OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR PROOF(S) OF CLAIM ARE LOCATED IN THE OMNIBUS OBJECTION, AND/OR THE EXHIBIT ATTACHED THERETO, TO DETERMINE WHETHER THIS OMNIBUS OBJECTION AFFECTS THEIR PROOF(S) OF CLAIM.

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, MICHAEL T. BUSCHMANN, ESQ., AT (212) 310-8016.**

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
Sunny Singh

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SEARS HOLDINGS CORPORATION, et al.,	:	Case No. 18-23538 (RDD)
	:	
Debtors.¹	:	(Jointly Administered)
-----	X	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

**NOTICE OF HEARING ON DEBTORS' TWENTY-SECOND
OMNIBUS OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

PLEASE TAKE NOTICE that, on September 18, 2020, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) filed the *Debtors’ Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Court**”).

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Court disallow and expunge in full one or more proofs of claim (each a “**Claim**” and, collectively, the “**Claims**”) listed on **Exhibits A-C** annexed to this Notice, on the ground(s) that such Claim(s) have been paid or satisfied or are duplicate claims of others filed. **Any Claim that the Court disallows and expunges will be treated as if it had not been filed and the holder of such Claim will not be entitled to any distribution on account thereof.**

PLEASE TAKE FURTHER NOTICE that the *Court-Ordered Claims Hearing Procedures* (the “**Claims Hearing Procedures**”), annexed to this Notice as **Exhibit D**, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the disallowance and expungement of a Claim without further notice to the applicable Claimant(s).

PLEASE TAKE FURTHER NOTICE that, if Claimant does NOT oppose the reduction, disallowance and expungement of its applicable Claim(s), then Claimant does NOT need to file a written response (the “**Response**”) to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that, if Claimant DOES oppose the reduction, disallowance and expungement of its applicable Claim(s), then Claimant **MUST** file with the Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **October 9, 2020, at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and shall be filed with the Bankruptcy Court (i) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (ii) by all other parties-in-interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), so as to be filed with the Bankruptcy Court and received by the parties listed below by or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Court, the names of the

Debtors, the case number, and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, as applicable, for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Claim, to the extent not included with the Claim previously filed with the Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant's Response, if different from that presented in the applicable Claim; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant's designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Claim on Claimant's behalf.

PLEASE TAKE FURTHER NOTICE that the Court will consider a Response only if the Response is timely filed, served, and received in accordance with the above. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **October 15, 2020, at 10:00 a.m. (Prevailing Eastern Time)** (the "**Hearing**"). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Claim(s) that are the subject of such Response. If the Debtors do continue the Hearing with respect to such Proof of Claim(s) or Ballot(s), then the Hearing on the Objection with respect to such Proof of Claim(s) or Ballot(s) will be held at a later date. If the Debtors do not continue the Hearing with respect to such Proof of Claim(s) or Ballot(s), then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE that if Claimant does not timely file and serve a Response to the Objection, the Debtors may, on or after the Response Deadline, submit to the Court an order substantially in the form of the proposed order annexed as **Exhibit D** to the Objection, which order may be entered without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that, if the Court does NOT disallow and/or expunge the Claims listed on **Exhibits A-C**, the Debtors retain the right to object on other grounds to the Claim(s) at a later date. Claimant will receive a separate notice of any such objection(s).

PLEASE TAKE FURTHER NOTICE that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Court's website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at <https://restructuring.primeclerk.com/sears>. **CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR PROOF(S) OF CLAIM.**

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

Jacqueline Marcus

Garrett A. Fail

Sunny Singh

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors

and Debtors in Possession

Exhibit A

Disallowed Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
1.	ADRIAN CITY SUMMER	14404	Sears Holdings Corporation	\$13,170.17			\$13,170.07		\$26,340.24	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
2.	ANDERSON COUNTY, TEXAS	3818	Sears Holdings Corporation			\$7,029.77			\$7,029.77	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
3.	ATASCOSA COUNTY	1065	Sears Holdings Corporation			\$6,554.89			\$6,554.89	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
4.	ATLANTA ISD	20499	Sears, Roebuck and Co.		\$1,955.67				\$1,955.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
5.	BASTROP COUNTY	4806	Sears Operations LLC			\$7,661.93			\$7,661.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
6.	BENTON COUNTY TREASURER	8472	Sears, Roebuck and Co.			\$4,475.08			\$4,475.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
7.	BEXAR COUNTY	1250	Sears, Roebuck and Co.			\$604,704.97			\$604,704.97	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
8.	BEXAR COUNTY	20201	Sears, Roebuck and Co.		\$419,476.90	\$419,476.90			\$838,953.80	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim
9.	BLANCO CAD	20364	Sears, Roebuck and Co.			\$4,516.55			\$4,516.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
10.	BOX BUTTE COUNTY TREASURER	19488	Sears, Roebuck and Co.				\$1,617.44		\$1,617.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
11.	BROWARD COUNTY	8627	Sears Holdings Corporation			\$1,442.25			\$1,442.25	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
12.	BROWARD COUNTY	8633	Sears Holdings Corporation			\$32,297.34			\$32,297.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
13.	BROWARD COUNTY	8640	Sears Holdings Corporation				\$1,035.73		\$1,035.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
14.	BROWARD COUNTY	8681	Sears Holdings Corporation				\$2,155.39		\$2,155.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
15.	BROWN CAD	352	Sears Holdings Corporation			\$9,022.91			\$9,022.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
16.	Brown County Appraisal District	4717	Sears, Roebuck and Co.			\$9,022.91			\$9,022.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
17.	CALCASIEU PARISH SHERIFF & TAX COLLECTOR	5390	Sears Holdings Corporation				\$158,167.28		\$158,167.28	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
18.	CALVERT COUNTY, MARYLAND	4096	Kmart Corporation			\$3,453.22			\$3,453.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
19.	CHEROKEE CAD	6997	Sears Holdings Corporation			\$3,424.01			\$3,424.01	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
20.	CHEROKEE COUNTY CAD	2073	Sears Holdings Corporation			\$3,260.95			\$3,260.95	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
21.	CITY OF ATLANTA	20498	Sears, Roebuck and Co.		\$1,017.32				\$1,017.32	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
22.	CITY OF CHATTANOOGA	19811	Sears, Roebuck and Co.				\$5,332.22		\$5,332.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
23.	CITY OF CLEBURNE	3930	Sears, Roebuck and Co.			\$3,320.33			\$3,320.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
24.	CITY OF CUDAHY	9964	Sears Holdings Corporation	\$71,703.24					\$71,703.24	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
25.	CITY OF DEL RIO	1278	Sears, Roebuck and Co.			\$4,861.97			\$4,861.97	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
26.	CITY OF DEL RIO	19861	Sears, Roebuck and Co.			\$49.68			\$49.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
27.	CITY OF EAGLE PASS	1448	Sears, Roebuck and Co.			\$1,567.14			\$1,567.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
28.	CITY OF EAGLE PASS	20495	Sears, Roebuck and Co.		\$1,492.72				\$1,492.72	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
29.	CITY OF EL PASO	1242	Sears Holdings Corporation			\$85,391.81			\$85,391.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
30.	CITY OF EL PASO	1301	Sears, Roebuck and Co.			\$432,499.19			\$432,499.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
31.	CITY OF EL PASO	20372	Sears, Roebuck and Co.	\$233,399.51					\$233,399.51	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
32.	CITY OF GARLAND	3879	Sears, Roebuck and Co.			\$145,937.79			\$145,937.79	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
33.	CITY OF GRAPEVINE	4053	Sears, Roebuck and Co.			\$5,570.49			\$5,570.49	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
34.	CITY OF HAMPTON TREASURER'S OFFICE	9483	Sears Operations LLC			\$23,108.58			\$23,108.58	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
35.	CITY OF LAREDO TAX DEPT.	19560	Sears Holdings Corporation				\$16,347.66		\$16,347.66	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
36.	CITY OF MCALLEN	20368	Sears, Roebuck and Co.			\$5,286.77			\$5,286.77	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
37.	CITY OF MCALLEN	20374	Sears Holdings Corporation			\$12,952.44			\$12,952.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
38.	CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL DISTRICT	19697	Sears Holdings Corporation		\$102,044.44				\$102,044.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
39.	CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL DISTRICT	20538	Sears Holdings Corporation		\$205,180.47				\$205,180.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
40.	CITY OF MINERAL WELLS	3928	Sears, Roebuck and Co.			\$1,633.65			\$1,633.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
41.	CITY OF PLEASANTON	1112	Sears Holdings Corporation			\$1,579.80			\$1,579.80	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
42.	CITY OF ROANOKE TREASURER	1847	Sears Holdings Corporation			\$76,160.57			\$76,160.57	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
43.	CITY OF STEPHENVILLE	20361	Sears, Roebuck and Co.		\$1,331.85	\$1,331.85			\$2,663.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
44.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	2319	Sears Holdings Corporation			\$1,474.56			\$1,474.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
45.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	7250	Sears, Roebuck and Co.		\$55,260.99				\$55,260.99	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
46.	CITY OF WESLACO	3531	Sears, Roebuck and Co.			\$1,864.76			\$1,864.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
47.	CLARK COUNTY ASSESSOR	20072	Sears Holdings Corporation			\$7,038.90			\$7,038.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
48.	CLEBURNE INDEPENDENT SCHOOL DISTRICT	3944	Sears, Roebuck and Co.			\$6,731.36			\$6,731.36	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
49.	CLEVELAND ISD	20287	SEARS, ROEBUCK AND CO.		\$3,302.61				\$3,302.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
50.	CLEVELAND ISD	4266	Sears, Roebuck and Co.			\$3,302.61			\$3,302.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
51.	COLLIN COUNTY TAX ASSESSOR / COLLECTOR	8926	Sears Holdings Corporation			\$46.16			\$46.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
52.	COLLIN COUNTY TAX ASSESSOR/ COLLECTOR	8989	Sears Holdings Corporation			\$1,103.98			\$1,103.98	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
53.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8936	Sears Holdings Corporation			\$587.64			\$587.64	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
54.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8985	Sears Holdings Corporation			\$1,869.13			\$1,869.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
55.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8988	Sears Holdings Corporation			\$1,273.22			\$1,273.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
56.	COUNTY OF SAN BERNARDINO	5315	Sears Holdings Corporation			\$156,913.76			\$156,913.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
57.	COUNTY OF SAN LUIS OBISPO TAX COLLECTOR	10761	Kmart Corporation			\$1,677.76			\$1,677.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
58.	CROWLEY INDEPENDENT SCHOOL DISTRICT	4003	Sears, Roebuck and Co.			\$155,076.76			\$155,076.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
59.	CYPRESS - FAIRBANKS ISD	4348	Sears, Roebuck and Co.			\$177,747.31			\$177,747.31	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
60.	CYPRESS - FAIRBANKS ISD	19908	Sears, Roebuck and Co.			\$50.40			\$50.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
61.	CYPRESS-FAIRBANKS ISD	20296	Sears, Roebuck and Co.		\$165,477.50				\$165,477.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
62.	Dallas County	3471	Sears, Roebuck and Co.			-			-	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
63.	Dallas County	4090	Sears, Roebuck and Co.			\$1,312,300.65			\$1,312,300.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
64.	DENTON COUNTY, TEXAS	2267	Sears, Roebuck and Co.			\$34,419.06			\$34,419.06	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
65.	DENTON COUNTY, TEXAS	7149	Sears, Roebuck and Co.		\$36,140.05				\$36,140.05	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
66.	EAGLE PASS ISD	1390	Sears, Roebuck and Co.			\$4,006.54			\$4,006.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
67.	EAGLE PASS ISD	20494	Sears, Roebuck and Co.		\$3,206.60				\$3,206.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
68.	EL DORADO COUNTY TAX COLLECTOR	11828	Kmart Corporation			\$8,315.01	\$8,315.01		\$16,630.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
69.	ELLIS COUNTY	20506	Sears, Roebuck and Co.		\$8,483.16				\$8,483.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
70.	ERATH COUNTY, TEXAS	3794	Sears Holdings Corporation			\$994.52			\$994.52	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
71.	FAYETTE COUNTY	2480	Sears, Roebuck and Co.			\$7,281.65			\$7,281.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
72.	FORREST "BUTCH" FREEMAN OKLAHOMA COUNTY TREASURER	6622	Sears Holdings Corporation			\$67,761.20			\$67,761.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
73.	FORSYTH COUNTY TAX COLLECTOR	6115	Sears Holdings Corporation				\$9,223.07		\$9,223.07	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
74.	FORT BEND COUNTY	4350	Sears, Roebuck and Co.			\$13,778.73			\$13,778.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
75.	FORT BEND COUNTY	20295	Sears, Roebuck and Co.		\$10,161.15				\$10,161.15	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
76.	FRANKLIN COUNTY TREASURER-RE	20012	Sears, Roebuck and Co.			\$47,195.64			\$47,195.64	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
77.	FRESNO COUNTY TAX COLLECTOR	18502	Kmart Corporation			\$1,905.67			\$1,905.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
78.	Galveston County	19906	Sears, Roebuck and Co.			\$2,662.81			\$2,662.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
79.	Galveston County	20291	Sears, Roebuck and Co.		\$48,853.25				\$48,853.25	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
80.	GARFIELD COUNTY	10448	Sears Holdings Corporation				\$2,241.50		\$2,241.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
81.	GARLAND INDEPENDENT SCHOOL DISTRICT	4144	Sears, Roebuck and Co.			\$302,397.35			\$302,397.35	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
82.	GRAPEVINE-COLLEYVILLE INDEPENDENT SCHOOL DISTRICT	3914	Sears, Roebuck and Co.			\$26,896.33			\$26,896.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
83.	GRAY COUNTY	7337	Sears, Roebuck and Co.			\$9,104.00			\$9,104.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
84.	Harris County	26255	Sears, Roebuck and Co.		\$52,716.56				\$52,716.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
85.	HARRIS COUNTY, ET AL	4376	Sears, Roebuck and Co.			\$1,471,486.40			\$1,471,486.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
86.	HARRIS COUNTY, ET AL	19907	Sears, Roebuck and Co.			\$27,568.26			\$27,568.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
87.	HARRISON CAD	2948	Sears Holdings Corporation			\$4,765.82			\$4,765.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
88.	HARRISON CAD	7126	Sears Holdings Corporation		\$5,004.12				\$5,004.12	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
89.	HARRISON COUNTY, TEXAS	315	Sears Holdings Corporation			\$7,661.93			\$7,661.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
90.	HARRISON COUNTY, TEXAS	2264	Sears Holdings Corporation			\$890.47			\$890.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
91.	HAYS COUNTY, TEXAS	3799	Sears Holdings Corporation			\$393.58			\$393.58	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
92.	HENDERSON COUNTY	14778	Kmart Corporation			\$7,673.31			\$7,673.31	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
93.	HENDERSON COUNTY, TEXAS	426	Sears Holdings Corporation			\$4,478.92			\$4,478.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
94.	HENDERSON COUNTY, TEXAS	2137	Sears Operations LLC			\$4,478.92			\$4,478.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
95.	HENDERSON COUNTY, TEXAS	7379	Sears, Roebuck and Co.			\$4,702.93			\$4,702.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
96.	HENNEPIN COUNTY TREASURER	4346	Sears Holdings Corporation			\$167,742.78			\$167,742.78	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
97.	HIDALGO COUNTY	20359	Sears Holdings Corporation			\$55,603.40			\$55,603.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
98.	HIDALGO COUNTY	20421	Sears, Roebuck and Co.			\$46,828.06			\$46,828.06	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
99.	HOOD CAD	20497	Sears, Roebuck and Co.		\$4,143.91				\$4,143.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
100.	HOPKINS COUNTY	20500	Sears, Roebuck and Co.		\$2,397.55				\$2,397.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
101.	JASPER COUNTY	4532	Sears, Roebuck and Co.			\$2,710.33			\$2,710.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
102.	JASPER COUNTY	20288	Sears, Roebuck and Co.		\$6,414.33				\$6,414.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
103.	JIM WELLS CAD	4088	Sears, Roebuck and Co.			\$12,345.15			\$12,345.15	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
104.	JIM WELLS CAD	20422	Sears, Roebuck and Co.			\$6,784.02			\$6,784.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
105.	JOHNSON COUNTY	3833	Sears, Roebuck and Co.			\$2,150.74			\$2,150.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
106.	KENDALL COUNTY	4173	Sears Holdings Corporation			\$5,832.74			\$5,832.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
107.	KERN COUNTY TREASURER TAX COLLECTOR	5790	Kmart Corporation			\$6,402.19			\$6,402.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
108.	KERR COUNTY	5507	Sears, Roebuck and Co.			\$2,215.94			\$2,215.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
109.	KING COUNTY TREASURY	12220	Kmart Corporation			\$94,318.50			\$94,318.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
110.	Knox County Trustee	4973	Sears, Roebuck and Co.			\$26,625.00			\$26,625.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
111.	Knox County Trustee	5006	Sears, Roebuck and Co.			\$1,690.00			\$1,690.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
112.	LAKE COUNTY TAX COLLECTOR	8224	Sears Holdings Corporation			\$4,830.47			\$4,830.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
113.	LEWIS COUNTY TREASURER	14120	Kmart Corporation			\$4,621.61			\$4,621.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
114.	MARICOPA COUNTY TREASURER	20508	Sears Holdings Corporation		\$12,491.90				\$12,491.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
115.	MARION COUNTY	19832	Sears, Roebuck and Co.				\$8,725.44		\$8,725.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
116.	MARION COUNTY	19833	Kmart Corporation				\$20,790.66		\$20,790.66	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
117.	MARION COUNTY TAX COLLECTOR	6604	Sears, Roebuck and Co.			\$5,399.19			\$5,399.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
118.	MARION COUNTY TAX COLLECTOR	12750	Sears, Roebuck and Co.			\$5,756.73			\$5,756.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
119.	MARION COUNTY TAX COLLECTOR	6603	Sears, Roebuck and Co.			\$140,832.21			\$140,832.21	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
120.	MARION COUNTY TAX COLLECTOR	6606	Sears, Roebuck and Co.			\$605,319.45			\$605,319.45	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
121.	MATAGORDA COUNTY	20286	SEARS, ROEBUCK AND CO.		\$7,003.46				\$7,003.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
122.	MATAGORDA COUNTY	4379	Sears, Roebuck and Co.			\$7,003.46			\$7,003.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
123.	MESA COUNTY TREASURER	11631	Sears, Roebuck and Co.			\$4,119.08	\$4,119.08		\$8,238.16	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
124.	MESA COUNTY TREASURER	26250	Sears Holdings Corporation			\$743.44	\$743.44		\$1,486.88	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim
125.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4665	Sears, Roebuck and Co.			\$120.91			\$120.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
126.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4667	Sears, Roebuck and Co.			\$69.91			\$69.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
127.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4642	Sears, Roebuck and Co.			\$48.98			\$48.98	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
128.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4706	Sears, Roebuck and Co.			\$298.65			\$298.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
129.	MEXIA INDEPENDENT SCHOOL DISTRICT	469	Sears Holdings Corporation			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
130.	MEXIA INDEPENDENT SCHOOL DISTRICT	7322	Sears Holdings Corporation		\$3,448.92				\$3,448.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
131.	MEXIA INDEPENDENT SCHOOL DISTRICT	2161	SEARS, ROEBUCK AND CO.			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
132.	MEXIA INDEPENDENT SCHOOL DISTRICT	2237	SEARS OPERATIONS LLC			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
133.	MIDLAND CENTRAL APPRAISAL DISTRICT	3809	Sears Operations LLC			\$18,546.33			\$18,546.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
134.	MIDLAND CENTRAL APPRAISAL DISTRICT	7293	Sears, Roebuck and Co.			\$19,147.86			\$19,147.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
135.	MINEOLA INDEPENDENT SCHOOL DISTRICT	5197	Sears, Roebuck and Co.			\$4,361.99			\$4,361.99	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
136.	MINERAL WELLS INDEPENDENT SCHOOL DISTRICT	4069	Sears, Roebuck and Co.			\$3,544.54			\$3,544.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
137.	MONTGOMERY COUNTY	20290	Sears, Roebuck and Co.		\$10,258.39				\$10,258.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
138.	MULTNOMAH COUNTY-DART	6700	Kmart Corporation			\$5,620.54			\$5,620.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
139.	NACOGDOCHES COUNTY, ET AL.	5872	Sears, Roebuck and Co.			\$3,068.56			\$3,068.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
140.	NAVARRO COUNTY	20336	Sears, Roebuck and Co.		\$8,921.91	\$8,921.91			\$17,843.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
141.	NAVARRO COUNTY	20366	Sears, Roebuck and Co.		\$8,921.91				\$8,921.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
142.	NOLAN COUNTY	3929	Sears, Roebuck and Co.			\$2,267.36			\$2,267.36	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
143.	NUECES COUNTY	20383	Sears, Roebuck and Co.			\$63,151.27			\$63,151.27	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
144.	PALM BEACH COUNTY TAX COLLECTOR	19396	Sears, Roebuck and Co.			\$7,993.90			\$7,993.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
145.	PALO PINTO COUNTY	3920	Sears, Roebuck and Co.			\$1,933.38			\$1,933.38	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
146.	PASADENA INDEPENDENT SCHOOL DISTRICT	8066	Sears Holdings Corporation			\$92,550.74			\$92,550.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
147.	PECOS COUNTY	1092	Sears Holdings Corporation			\$5,260.50			\$5,260.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
148.	PIERCE COUNTY FINANCE	8718	Sears, Roebuck and Co.			\$4,416.60			\$4,416.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
149.	PIERCE COUNTY FINANCE	8908	Sears, Roebuck and Co.		\$87.83				\$87.83	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
150.	PLATTE COUNTY COLLECTOR (DCN 790 (B))	6270	Sears Holdings Corporation				\$3,249.41		\$3,249.41	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
151.	POLK COUNTY	4340	Sears, Roebuck and Co.			\$5,919.40			\$5,919.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
152.	POLK COUNTY	20294	SEARS, ROEBUCK AND CO.		\$5,519.40				\$5,519.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
153.	POPE COUNTY TAX COLLECTOR	13240	Sears Holdings Corporation				\$12,205.60		\$12,205.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
154.	PORTER COUNTY TREASURER	20243	Kmart Corporation				\$4,405.82		\$4,405.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
155.	PUEBLO COUNTY TREASURER	17331	SEARS HOLDINGS CORPORATION				\$40,687.23		\$40,687.23	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
156.	PUEBLO COUNTY TREASURER	10776	Sears Holdings Corporation			\$40,687.23			\$40,687.23	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
157.	PUEBLO COUNTY TREASURER	10787	Sears Holdings Corporation				\$58,388.46		\$58,388.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
158.	PUEBLO COUNTY TREASURER	10795	Sears Holdings Corporation			\$1,001.88			\$1,001.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
159.	PUEBLO COUNTY TREASURER	18287	Sears Holdings Corporation			\$1,001.88			\$1,001.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
160.	RICHARDSON INDEPENDENT SCHOOL DISTRICT	3870	Sears, Roebuck and Co.			\$23,232.59			\$23,232.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
161.	RICHLAND COUNTY TREASURY	7749	Sears Holdings Corporation				\$122,607.34		\$122,607.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
162.	RICHMOND COUNTY TAX COMMISSIONER	20353	Sears, Roebuck and Co.				\$26,586.56		\$26,586.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
163.	SAN JUAN COUNTY	11847	Kmart Operations LLC				\$2,290.92		\$2,290.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
164.	SAN JUAN COUNTY TREASURER	11844	Sears, Roebuck and Co.				\$2,072.70		\$2,072.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
165.	SHELBY COUNTY TRUSTEE	6567	Sears, Roebuck and Co.			\$34,020.00			\$34,020.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
166.	SHELBY COUNTY TRUSTEE	6582	Sears Holdings Management Corporation			\$1,738.67			\$1,738.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
167.	SHELBY COUNTY TRUSTEE	6583	Sears, Roebuck and Co.			\$304.56			\$304.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
168.	SHELBY COUNTY TRUSTEE	6616	Sears, Roebuck and Co.			\$32,400.00			\$32,400.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
169.	SHELBY COUNTY TRUSTEE	6618	Sears Holdings Management Corporation			\$126,287.10			\$126,287.10	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
170.	SHELBY COUNTY TRUSTEE	6620	Sears Holdings Management Corporation			\$23,883.26			\$23,883.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
171.	SHELBY COUNTY TRUSTEE	6621	Sears Holdings Management Corporation			\$34.79			\$34.79	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
172.	SHELBY COUNTY TRUSTEE	6623	Sears Holdings Management Corporation			\$173.32			\$173.32	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
173.	SHELBY COUNTY TRUSTEE	6624	Sears, Roebuck and Co.			\$2,086.16			\$2,086.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
174.	SHELBY COUNTY TRUSTEE	6625	Sears, Roebuck and Co.			\$11,587.86			\$11,587.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
175.	SHELBY COUNTY TRUSTEE	6626	Sears Holdings Management Corporation			\$16,344.18			\$16,344.18	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
176.	SHELBY COUNTY TRUSTEE	6730	Sears, Roebuck and Co.			\$22,072.50			\$22,072.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
177.	SHELBY COUNTY TRUSTEE	8273	Sears, Roebuck and Co.			\$4,531.14			\$4,531.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
178.	SHERIFF & TREASURER OF HARRISON COUNTY	19273	Sears Holdings Corporation				\$1,574.26		\$1,574.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
179.	SMITH COUNTY	3616	Sears, Roebuck and Co.			\$13,708.86			\$13,708.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
180.	SOLANO COUNTY TAX COLLECTOR	19979	Sears, Roebuck and Co.			\$13,505.55			\$13,505.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
181.	ST. LOUIS COUNTY COLLECTOR OF REVENUE	9492	Sears Holdings Corporation				\$32.30		\$32.30	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
182.	STANISLAUS COUNTY TAX COLLECTOR	20078	Sears Holdings Management Corporation				\$946.04	\$946.04	\$1,892.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
183.	STANISLAUS COUNTY TAX COLLECTOR	20100	SEARS HOLDINGS MANAGEMENT				\$946.04		\$946.04	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
184.	STEPHENVILLE ISD	20347	Sears, Roebuck and Co.		\$3,569.08	\$3,569.08			\$7,138.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
185.	STEPHENVILLE ISD	20378	SEARS, ROEBUCK AND CO.		\$3,569.08				\$3,569.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
186.	SULPHUR SPRINGS ISD	20349	Sears, Roebuck and Co.		\$3,700.86	\$3,700.86			\$7,401.72	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
187.	SULPHUR SPRINGS ISD	20379	Sears, Roebuck and Co.		\$3,700.86				\$3,700.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
188.	SWEETWATER INDEPENDENT SCHOOL DISTRICT	3919	Sears, Roebuck and Co.			\$2,924.21			\$2,924.21	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
189.	Tarrant County	4202	Sears, Roebuck and Co.			\$326,238.91			\$326,238.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
190.	Tarrant County	4617	Sears, Roebuck and Co.			\$307,910.71			\$307,910.71	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
191.	Tax Appraisal District of Bell County	4677	Sears Operations LLC			\$52,288.14			\$52,288.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
192.	TAXING DISTRICTS COLLECTED BY RANDALL COUNTY	7409	Sears, Roebuck and Co.			\$19,199.20			\$19,199.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
193.	TERRY CAD	4755	Sears Holdings Corporation			\$284.90			\$284.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
194.	THE CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL	4519	Sears Holdings Corporation			\$213,745.01			\$213,745.01	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
195.	THE CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL	4705	Sears Holdings Corporation			\$102,044.44			\$102,044.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
196.	THE COUNTY OF HENDERSON, TEXAS	20313	Sears Holdings Corporation		\$3,096.94				\$3,096.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
197.	THE COUNTY OF WHARTON	4803	Sears Operations LLC			\$3,045.59			\$3,045.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
198.	THE TOWN OF WINDHAM, CT	10606	Sears Holdings Corporation			\$95,144.88			\$95,144.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
199.	THURSTON COUNTY TREASURER	4373	Sears Holdings Corporation			\$3,164.05			\$3,164.05	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
200.	TOWN OF WINDHAM REVENUE COLLECTOR	8068	Sears Holdings Corporation			\$58,500.70			\$58,500.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
201.	TWIN FALLS COUNTY TREASURER	20066	Sears Holdings Corporation				\$729.00		\$729.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
202.	TYLER INDEPENDENT SCHOOL DISTRICT	5196	Sears, Roebuck and Co.			\$24,640.17			\$24,640.17	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
203.	UNIFIED GOVERNMENT TREASURY	14130	Sears Holdings Corporation				\$59,821.02		\$59,821.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
204.	UVALDE COUNTY	5540	Sears, Roebuck and Co.			\$7,927.65			\$7,927.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
205.	VAL VERDE COUNTY	1430	Sears, Roebuck and Co.			\$5,055.13			\$5,055.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
206.	WASHOE COUNTY TREASURER	19178	Sears, Roebuck and Co.			\$6,476.34			\$6,476.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
207.	WELD COUNTY TREASURER'S OFFICE	3802	Sears, Roebuck and Co.				\$3,768.20		\$3,768.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
208.	WESLACO INDEPENDENT SCHOOL DISTRICT	3767	Sears, Roebuck and Co.			\$3,243.68			\$3,243.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
209.	WHARTON CO JR COLL	4352	Sears, Roebuck and Co.			\$155.70			\$155.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
210.	WHARTON CO JR COLL	20285	SEARS, ROEBUCK AND CO.		\$155.70				\$155.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
211.	WHARTON COUNTY, TEXAS	486	Sears Holdings Corporation			\$3,045.59			\$3,045.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
212.	WHITFIELD COUNTY TAX COMMISSIONER	10294	Kmart Corporation				\$8,650.47		\$8,650.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
213.	WHITFIELD COUNTY TAX COMMISSIONER	20419	Kmart Corporation				\$8,477.39		\$8,477.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
214.	WILLIAMSON COUNTY, TEXAS	2944	Sears, Roebuck and Co.			\$77,878.13			\$77,878.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
215.	WILLIAMSON COUNTY, TEXAS	7294	Sears, Roebuck and Co.			\$73,047.81			\$73,047.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
216.	WILLIAMSON COUNTY, TEXAS	7907	MaxServ, Inc.			\$495,711.40			\$495,711.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
217.	WILSON COUNTY	1276	Sears Holdings Corporation			\$5,308.60			\$5,308.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
218.	WIND GAP BOROUGH TAX COLLECTOR	9820	Sears Holdings Corporation					\$24,306.20	\$24,306.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
219.	WOOD COUNTY	20334	SEARS, ROEBUCK AND CO.	-	\$2,213.94	Unliquidated	-	-	\$2,213.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
220.	WOOD COUNTY	20367	SEARS, ROEBUCK AND CO.	-	\$2,213.94	-	-	-	\$2,213.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
220.	YAKIMA COUNTY TREASURER	5786	Sears Holdings Corporation			\$4,176.41			\$4,176.41	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (RDD)
	:
Debtors.¹	: (Jointly Administered)
-----X	

**DEBTORS' TWENTY-SECOND OMNIBUS
 OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

**THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
 PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OMNIBUS OBJECTION**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

**SHOULD LOCATE THEIR NAMES AND PROOFS OF CLAIM ON
THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.**

**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE
DEBTORS' COUNSEL, MICHAEL T. BUSCHMANN, ESQ., AT (212) 310-8016.**

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

Background

1. Beginning on October 15, 2018 and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the “**Court**”) a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors. No trustee or examiner has been appointed in these chapter 11 cases.

3. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. On February 8, 2019, the Court entered the *Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of the Debtors’ Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief* (ECF No. 2507) (the “**Sale Order**”), approving that certain Asset Purchase Agreement (as amended, the “**APA**”)

pursuant to which the Debtors sold substantially all their assets (the “**Sale Transaction**”) to Transform Holdco LLC (“**Transform**”). The Sale Transaction closed on February 11, 2019 (the “**Closing Date**”).

5. On October 15, 2019, the Court confirmed the *Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (the “**Plan**”).²

6. Additional information regarding the Debtors’ business, capital structure, and the Plan is set forth in the *Disclosure Statement for Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (ECF No. 4478).

Jurisdiction

7. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and the Claims Procedures Order, seeking entry of an order disallowing and expunging the Claims listed on **Exhibits A-C** annexed hereto, all of which relate to property tax claims for property previously leased or owned by the Debtors (collectively, the “**Property Tax Claims**”).

9. The Debtors have examined each Property Tax Claim, all documentation provided with respect to each Property Tax Claim, and the Debtors’ respective books and records, and have determined in each case the Property Tax Claim asserts a Claim against the Debtors for which the Debtors have no liability.

10. The Property Tax Claims listed in **Exhibit A** (the “**Disallowed Property Tax Claims**”) should be disallowed and expunged as the Debtors’ books and records show that the Disallowed Property Tax Claims were previously paid in full or otherwise satisfied.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Plan.

11. The Property Tax Claims listed in **Exhibit B** (the “**Disputed Property Tax Claims**”) should be disallowed and expunged as the supporting documentation attached to the Disputed Property Tax Claims indicates that the invoices are not entitled to payment by the Debtors’ estates because (i) they are not adequately supported with sufficient information showing a claim against the Debtors’ estates, (ii) they assert amounts owed for a period subsequent to the termination of a corresponding lease, (iii) they assert amounts that the Debtors’ books and records show were previously paid in full or otherwise satisfied; (iv) they assert amounts relating to properties which are not a part of the Debtors’ estates; and/or (v) they assert amounts that were satisfied and/or released when the associated unexpired lease was assumed and assigned to Transform Holdco.

12. The Property Tax Claims listed in **Exhibit C** (the “**Duplicate/Amended Property Tax Claims**”) should be disallowed and expunged as the Debtors’ books and records show that, in each case, the Duplicate/Amended Property Tax Claims are either duplicative of, or were superseded by, at least one corresponding claim identified under the heading “*Surviving Claims*” in **Exhibit C** (the “**Surviving Claims**”). This Objection does not affect any of the Surviving Claims and does not constitute an admission or acknowledgement by the Debtors that any such claims should be allowed. Unless the Surviving Claims were previously allowed, the Debtors preserve their rights to later object on any basis to any Surviving Claim.

13. The Debtors, therefore, request that the Property Tax Claims be disallowed and expunged accordingly. A proposed form of order granting the relief requested herein is annexed hereto as **Exhibit D** (the “**Proposed Order**”).

The Property Tax Claims Should Be Disallowed and Expunged

14. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL

6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

15. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 892 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). This Court routinely disallows and expunges duplicative claims filed against the same debtor. *See, e.g. In re Tops Holding II Corporation*, Case No. 18-22279 (RDD) (Bankr. S.D.N.Y. Mar. 11, 2019) (ECF No. 880) (disallowing and expunging duplicative claims); *In re Ezra Holdings Ltd.*, Case No. 17-22405 (RDD) (Bankr. S.D.N.Y. Sept. 10, 2018) (ECF No. 464) (same); *In re 21st Century Oncology Holdings, Inc.*, Case No. 17-22770 (RDD) (Bankr. S.D.N.Y. Apr. 27, 2018) (ECF No. 1078) (same); *In re The Great Atlantic & Pacific Tea Company, Inc.*, Case No. 15-23007 (RDD) (Bankr. S.D.N.Y. Sept. 1, 2016) (ECF No. 3161) (same); *In re MPM Silicones, LLC*, Case No. 14-22503 (RDD) (Bankr. S.D.N.Y. Jan. 21, 2015) (ECF No. 1354) (same); *In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Bankr. S.D.N.Y. Sept. 18, 2013) (ECF No. 702) (same); *In re Hostess Brands, Inc.*, Case No. 12-22052 (RDD) (Bankr. S.D.N.Y. Dec. 5, 2012) (ECF No. 1886) (same); *In re Delphi Corporation*, Case No. 05-44481 (RDD) (Bankr. S.D.N.Y. June 29, 2007) (ECF No. 8442) (same).

16. Further, pursuant to Bankruptcy Rule 3007(d)(5), a debtor may object to claims and seek their disallowance where such claims “have been satisfied or released during the case in accordance

with the [Bankruptcy] Code, applicable rules, or a court order” Fed. R. Bankr. P. 3007(d)(5). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff’d sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

17. The Debtors have reviewed the Property Tax Claims, all documents furnished by the claimants with respect to the Property Tax Claims, and the Debtors’ books and records, and have determined that each Property Tax Claim asserts a claim for which the Debtors have no corresponding liability.

18. Therefore, the Debtors are not liable for the Property Tax Claims. To ensure that the claims register is accurate, and to avoid the possibility of improper recovery against the Debtors’ estates, the Debtors request that the Court disallow and expunge the Property Tax Claims as set forth in **Exhibits A-C**.

Reservation of Rights

19. The Debtors hereby reserve the right to object in the future to any of the Claims subject to this Objection on any ground, and to amend, modify, and/or supplement this Objection to the extent an objection to a Claim is not granted. A separate notice and hearing will be scheduled for any such objection.

Notice

20. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”). The Debtors respectfully submit that no further notice is required.

21. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail
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Exhibit A

Disallowed Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
1.	ADRIAN CITY SUMMER	14404	Sears Holdings Corporation	\$13,170.17			\$13,170.07		\$26,340.24	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
2.	ANDERSON COUNTY, TEXAS	3818	Sears Holdings Corporation			\$7,029.77			\$7,029.77	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
3.	ATASCOSA COUNTY	1065	Sears Holdings Corporation			\$6,554.89			\$6,554.89	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
4.	ATLANTA ISD	20499	Sears, Roebuck and Co.		\$1,955.67				\$1,955.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
5.	BASTROP COUNTY	4806	Sears Operations LLC			\$7,661.93			\$7,661.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
6.	BENTON COUNTY TREASURER	8472	Sears, Roebuck and Co.			\$4,475.08			\$4,475.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
7.	BEXAR COUNTY	1250	Sears, Roebuck and Co.			\$604,704.97			\$604,704.97	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
8.	BEXAR COUNTY	20201	Sears, Roebuck and Co.		\$419,476.90	\$419,476.90			\$838,953.80	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim
9.	BLANCO CAD	20364	Sears, Roebuck and Co.			\$4,516.55			\$4,516.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
10.	BOX BUTTE COUNTY TREASURER	19488	Sears, Roebuck and Co.				\$1,617.44		\$1,617.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
11.	BROWARD COUNTY	8627	Sears Holdings Corporation			\$1,442.25			\$1,442.25	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
12.	BROWARD COUNTY	8633	Sears Holdings Corporation			\$32,297.34			\$32,297.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
13.	BROWARD COUNTY	8640	Sears Holdings Corporation				\$1,035.73		\$1,035.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
14.	BROWARD COUNTY	8681	Sears Holdings Corporation				\$2,155.39		\$2,155.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
15.	BROWN CAD	352	Sears Holdings Corporation			\$9,022.91			\$9,022.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
16.	Brown County Appraisal District	4717	Sears, Roebuck and Co.			\$9,022.91			\$9,022.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
17.	CALCASIEU PARISH SHERIFF & TAX COLLECTOR	5390	Sears Holdings Corporation				\$158,167.28		\$158,167.28	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
18.	CALVERT COUNTY, MARYLAND	4096	Kmart Corporation			\$3,453.22			\$3,453.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
19.	CHEROKEE CAD	6997	Sears Holdings Corporation			\$3,424.01			\$3,424.01	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
20.	CHEROKEE COUNTY CAD	2073	Sears Holdings Corporation			\$3,260.95			\$3,260.95	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
21.	CITY OF ATLANTA	20498	Sears, Roebuck and Co.		\$1,017.32				\$1,017.32	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
22.	CITY OF CHATTANOOGA	19811	Sears, Roebuck and Co.				\$5,332.22		\$5,332.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
23.	CITY OF CLEBURNE	3930	Sears, Roebuck and Co.			\$3,320.33			\$3,320.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
24.	CITY OF CUDAHY	9964	Sears Holdings Corporation	\$71,703.24					\$71,703.24	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
25.	CITY OF DEL RIO	1278	Sears, Roebuck and Co.			\$4,861.97			\$4,861.97	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
26.	CITY OF DEL RIO	19861	Sears, Roebuck and Co.			\$49.68			\$49.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
27.	CITY OF EAGLE PASS	1448	Sears, Roebuck and Co.			\$1,567.14			\$1,567.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
28.	CITY OF EAGLE PASS	20495	Sears, Roebuck and Co.		\$1,492.72				\$1,492.72	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
29.	CITY OF EL PASO	1242	Sears Holdings Corporation			\$85,391.81			\$85,391.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
30.	CITY OF EL PASO	1301	Sears, Roebuck and Co.			\$432,499.19			\$432,499.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
31.	CITY OF EL PASO	20372	Sears, Roebuck and Co.	\$233,399.51					\$233,399.51	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
32.	CITY OF GARLAND	3879	Sears, Roebuck and Co.			\$145,937.79			\$145,937.79	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
33.	CITY OF GRAPEVINE	4053	Sears, Roebuck and Co.			\$5,570.49			\$5,570.49	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
34.	CITY OF HAMPTON TREASURER'S OFFICE	9483	Sears Operations LLC			\$23,108.58			\$23,108.58	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
35.	CITY OF LAREDO TAX DEPT.	19560	Sears Holdings Corporation				\$16,347.66		\$16,347.66	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
36.	CITY OF MCALLEN	20368	Sears, Roebuck and Co.			\$5,286.77			\$5,286.77	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
37.	CITY OF MCALLEN	20374	Sears Holdings Corporation			\$12,952.44			\$12,952.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
38.	CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL DISTRICT	19697	Sears Holdings Corporation		\$102,044.44				\$102,044.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
39.	CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL DISTRICT	20538	Sears Holdings Corporation		\$205,180.47				\$205,180.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
40.	CITY OF MINERAL WELLS	3928	Sears, Roebuck and Co.			\$1,633.65			\$1,633.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
41.	CITY OF PLEASANTON	1112	Sears Holdings Corporation			\$1,579.80			\$1,579.80	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
42.	CITY OF ROANOKE TREASURER	1847	Sears Holdings Corporation			\$76,160.57			\$76,160.57	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
43.	CITY OF STEPHENVILLE	20361	Sears, Roebuck and Co.		\$1,331.85	\$1,331.85			\$2,663.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
44.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	2319	Sears Holdings Corporation			\$1,474.56			\$1,474.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
45.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	7250	Sears, Roebuck and Co.		\$55,260.99				\$55,260.99	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
46.	CITY OF WESLACO	3531	Sears, Roebuck and Co.			\$1,864.76			\$1,864.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
47.	CLARK COUNTY ASSESSOR	20072	Sears Holdings Corporation			\$7,038.90			\$7,038.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
48.	CLEBURNE INDEPENDENT SCHOOL DISTRICT	3944	Sears, Roebuck and Co.			\$6,731.36			\$6,731.36	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
49.	CLEVELAND ISD	20287	SEARS, ROEBUCK AND CO.		\$3,302.61				\$3,302.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
50.	CLEVELAND ISD	4266	Sears, Roebuck and Co.			\$3,302.61			\$3,302.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
51.	COLLIN COUNTY TAX ASSESSOR / COLLECTOR	8926	Sears Holdings Corporation			\$46.16			\$46.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
52.	COLLIN COUNTY TAX ASSESSOR/ COLLECTOR	8989	Sears Holdings Corporation			\$1,103.98			\$1,103.98	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
53.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8936	Sears Holdings Corporation			\$587.64			\$587.64	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
54.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8985	Sears Holdings Corporation			\$1,869.13			\$1,869.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
55.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8988	Sears Holdings Corporation			\$1,273.22			\$1,273.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
56.	COUNTY OF SAN BERNARDINO	5315	Sears Holdings Corporation			\$156,913.76			\$156,913.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
57.	COUNTY OF SAN LUIS OBISPO TAX COLLECTOR	10761	Kmart Corporation			\$1,677.76			\$1,677.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
58.	CROWLEY INDEPENDENT SCHOOL DISTRICT	4003	Sears, Roebuck and Co.			\$155,076.76			\$155,076.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
59.	CYPRESS - FAIRBANKS ISD	4348	Sears, Roebuck and Co.			\$177,747.31			\$177,747.31	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
60.	CYPRESS - FAIRBANKS ISD	19908	Sears, Roebuck and Co.			\$50.40			\$50.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
61.	CYPRESS-FAIRBANKS ISD	20296	Sears, Roebuck and Co.		\$165,477.50				\$165,477.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
62.	Dallas County	3471	Sears, Roebuck and Co.			-			-	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
63.	Dallas County	4090	Sears, Roebuck and Co.			\$1,312,300.65			\$1,312,300.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
64.	DENTON COUNTY, TEXAS	2267	Sears, Roebuck and Co.			\$34,419.06			\$34,419.06	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
65.	DENTON COUNTY, TEXAS	7149	Sears, Roebuck and Co.		\$36,140.05				\$36,140.05	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
66.	EAGLE PASS ISD	1390	Sears, Roebuck and Co.			\$4,006.54			\$4,006.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
67.	EAGLE PASS ISD	20494	Sears, Roebuck and Co.		\$3,206.60				\$3,206.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
68.	EL DORADO COUNTY TAX COLLECTOR	11828	Kmart Corporation			\$8,315.01	\$8,315.01		\$16,630.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
69.	ELLIS COUNTY	20506	Sears, Roebuck and Co.		\$8,483.16				\$8,483.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
70.	ERATH COUNTY, TEXAS	3794	Sears Holdings Corporation			\$994.52			\$994.52	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
71.	FAYETTE COUNTY	2480	Sears, Roebuck and Co.			\$7,281.65			\$7,281.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
72.	FORREST "BUTCH" FREEMAN OKLAHOMA COUNTY TREASURER	6622	Sears Holdings Corporation			\$67,761.20			\$67,761.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
73.	FORSYTH COUNTY TAX COLLECTOR	6115	Sears Holdings Corporation				\$9,223.07		\$9,223.07	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
74.	FORT BEND COUNTY	4350	Sears, Roebuck and Co.			\$13,778.73			\$13,778.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
75.	FORT BEND COUNTY	20295	Sears, Roebuck and Co.		\$10,161.15				\$10,161.15	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
76.	FRANKLIN COUNTY TREASURER-RE	20012	Sears, Roebuck and Co.			\$47,195.64			\$47,195.64	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
77.	FRESNO COUNTY TAX COLLECTOR	18502	Kmart Corporation			\$1,905.67			\$1,905.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
78.	Galveston County	19906	Sears, Roebuck and Co.			\$2,662.81			\$2,662.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
79.	Galveston County	20291	Sears, Roebuck and Co.		\$48,853.25				\$48,853.25	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
80.	GARFIELD COUNTY	10448	Sears Holdings Corporation				\$2,241.50		\$2,241.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
81.	GARLAND INDEPENDENT SCHOOL DISTRICT	4144	Sears, Roebuck and Co.			\$302,397.35			\$302,397.35	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
82.	GRAPEVINE-COLLEYVILLE INDEPENDENT SCHOOL DISTRICT	3914	Sears, Roebuck and Co.			\$26,896.33			\$26,896.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
83.	GRAY COUNTY	7337	Sears, Roebuck and Co.			\$9,104.00			\$9,104.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
84.	Harris County	26255	Sears, Roebuck and Co.		\$52,716.56				\$52,716.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
85.	HARRIS COUNTY, ET AL	4376	Sears, Roebuck and Co.			\$1,471,486.40			\$1,471,486.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
86.	HARRIS COUNTY, ET AL	19907	Sears, Roebuck and Co.			\$27,568.26			\$27,568.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
87.	HARRISON CAD	2948	Sears Holdings Corporation			\$4,765.82			\$4,765.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
88.	HARRISON CAD	7126	Sears Holdings Corporation		\$5,004.12				\$5,004.12	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
89.	HARRISON COUNTY, TEXAS	315	Sears Holdings Corporation			\$7,661.93			\$7,661.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
90.	HARRISON COUNTY, TEXAS	2264	Sears Holdings Corporation			\$890.47			\$890.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
91.	HAYS COUNTY, TEXAS	3799	Sears Holdings Corporation			\$393.58			\$393.58	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
92.	HENDERSON COUNTY	14778	Kmart Corporation			\$7,673.31			\$7,673.31	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
93.	HENDERSON COUNTY, TEXAS	426	Sears Holdings Corporation			\$4,478.92			\$4,478.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
94.	HENDERSON COUNTY, TEXAS	2137	Sears Operations LLC			\$4,478.92			\$4,478.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
95.	HENDERSON COUNTY, TEXAS	7379	Sears, Roebuck and Co.			\$4,702.93			\$4,702.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
96.	HENNEPIN COUNTY TREASURER	4346	Sears Holdings Corporation			\$167,742.78			\$167,742.78	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
97.	HIDALGO COUNTY	20359	Sears Holdings Corporation			\$55,603.40			\$55,603.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
98.	HIDALGO COUNTY	20421	Sears, Roebuck and Co.			\$46,828.06			\$46,828.06	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
99.	HOOD CAD	20497	Sears, Roebuck and Co.		\$4,143.91				\$4,143.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
100.	HOPKINS COUNTY	20500	Sears, Roebuck and Co.		\$2,397.55				\$2,397.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
101.	JASPER COUNTY	4532	Sears, Roebuck and Co.			\$2,710.33			\$2,710.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
102.	JASPER COUNTY	20288	Sears, Roebuck and Co.		\$6,414.33				\$6,414.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
103.	JIM WELLS CAD	4088	Sears, Roebuck and Co.			\$12,345.15			\$12,345.15	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
104.	JIM WELLS CAD	20422	Sears, Roebuck and Co.			\$6,784.02			\$6,784.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
105.	JOHNSON COUNTY	3833	Sears, Roebuck and Co.			\$2,150.74			\$2,150.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
106.	KENDALL COUNTY	4173	Sears Holdings Corporation			\$5,832.74			\$5,832.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
107.	KERN COUNTY TREASURER TAX COLLECTOR	5790	Kmart Corporation			\$6,402.19			\$6,402.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
108.	KERR COUNTY	5507	Sears, Roebuck and Co.			\$2,215.94			\$2,215.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
109.	KING COUNTY TREASURY	12220	Kmart Corporation			\$94,318.50			\$94,318.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
110.	Knox County Trustee	4973	Sears, Roebuck and Co.			\$26,625.00			\$26,625.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
111.	Knox County Trustee	5006	Sears, Roebuck and Co.			\$1,690.00			\$1,690.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
112.	LAKE COUNTY TAX COLLECTOR	8224	Sears Holdings Corporation			\$4,830.47			\$4,830.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
113.	LEWIS COUNTY TREASURER	14120	Kmart Corporation			\$4,621.61			\$4,621.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
114.	MARICOPA COUNTY TREASURER	20508	Sears Holdings Corporation		\$12,491.90				\$12,491.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
115.	MARION COUNTY	19832	Sears, Roebuck and Co.				\$8,725.44		\$8,725.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
116.	MARION COUNTY	19833	Kmart Corporation				\$20,790.66		\$20,790.66	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
117.	MARION COUNTY TAX COLLECTOR	6604	Sears, Roebuck and Co.			\$5,399.19			\$5,399.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
118.	MARION COUNTY TAX COLLECTOR	12750	Sears, Roebuck and Co.			\$5,756.73			\$5,756.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
119.	MARION COUNTY TAX COLLECTOR	6603	Sears, Roebuck and Co.			\$140,832.21			\$140,832.21	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
120.	MARION COUNTY TAX COLLECTOR	6606	Sears, Roebuck and Co.			\$605,319.45			\$605,319.45	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
121.	MATAGORDA COUNTY	20286	SEARS, ROEBUCK AND CO.		\$7,003.46				\$7,003.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
122.	MATAGORDA COUNTY	4379	Sears, Roebuck and Co.			\$7,003.46			\$7,003.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
123.	MESA COUNTY TREASURER	11631	Sears, Roebuck and Co.			\$4,119.08	\$4,119.08		\$8,238.16	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
124.	MESA COUNTY TREASURER	26250	Sears Holdings Corporation			\$743.44	\$743.44		\$1,486.88	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim
125.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4665	Sears, Roebuck and Co.			\$120.91			\$120.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
126.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4667	Sears, Roebuck and Co.			\$69.91			\$69.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
127.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4642	Sears, Roebuck and Co.			\$48.98			\$48.98	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
128.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4706	Sears, Roebuck and Co.			\$298.65			\$298.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
129.	MEXIA INDEPENDENT SCHOOL DISTRICT	469	Sears Holdings Corporation			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
130.	MEXIA INDEPENDENT SCHOOL DISTRICT	7322	Sears Holdings Corporation		\$3,448.92				\$3,448.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
131.	MEXIA INDEPENDENT SCHOOL DISTRICT	2161	SEARS, ROEBUCK AND CO.			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
132.	MEXIA INDEPENDENT SCHOOL DISTRICT	2237	SEARS OPERATIONS LLC			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
133.	MIDLAND CENTRAL APPRAISAL DISTRICT	3809	Sears Operations LLC			\$18,546.33			\$18,546.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
134.	MIDLAND CENTRAL APPRAISAL DISTRICT	7293	Sears, Roebuck and Co.			\$19,147.86			\$19,147.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
135.	MINEOLA INDEPENDENT SCHOOL DISTRICT	5197	Sears, Roebuck and Co.			\$4,361.99			\$4,361.99	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
136.	MINERAL WELLS INDEPENDENT SCHOOL DISTRICT	4069	Sears, Roebuck and Co.			\$3,544.54			\$3,544.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
137.	MONTGOMERY COUNTY	20290	Sears, Roebuck and Co.		\$10,258.39				\$10,258.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
138.	MULTNOMAH COUNTY-DART	6700	Kmart Corporation			\$5,620.54			\$5,620.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
139.	NACOGDOCHES COUNTY, ET AL.	5872	Sears, Roebuck and Co.			\$3,068.56			\$3,068.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
140.	NAVARRO COUNTY	20336	Sears, Roebuck and Co.		\$8,921.91	\$8,921.91			\$17,843.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
141.	NAVARRO COUNTY	20366	Sears, Roebuck and Co.		\$8,921.91				\$8,921.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
142.	NOLAN COUNTY	3929	Sears, Roebuck and Co.			\$2,267.36			\$2,267.36	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
143.	NUECES COUNTY	20383	Sears, Roebuck and Co.			\$63,151.27			\$63,151.27	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
144.	PALM BEACH COUNTY TAX COLLECTOR	19396	Sears, Roebuck and Co.			\$7,993.90			\$7,993.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
145.	PALO PINTO COUNTY	3920	Sears, Roebuck and Co.			\$1,933.38			\$1,933.38	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
146.	PASADENA INDEPENDENT SCHOOL DISTRICT	8066	Sears Holdings Corporation			\$92,550.74			\$92,550.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
147.	PECOS COUNTY	1092	Sears Holdings Corporation			\$5,260.50			\$5,260.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
148.	PIERCE COUNTY FINANCE	8718	Sears, Roebuck and Co.			\$4,416.60			\$4,416.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
149.	PIERCE COUNTY FINANCE	8908	Sears, Roebuck and Co.		\$87.83				\$87.83	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
150.	PLATTE COUNTY COLLECTOR (DCN 790 (B))	6270	Sears Holdings Corporation				\$3,249.41		\$3,249.41	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
151.	POLK COUNTY	4340	Sears, Roebuck and Co.			\$5,919.40			\$5,919.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
152.	POLK COUNTY	20294	SEARS, ROEBUCK AND CO.		\$5,519.40				\$5,519.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
153.	POPE COUNTY TAX COLLECTOR	13240	Sears Holdings Corporation				\$12,205.60		\$12,205.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
154.	PORTER COUNTY TREASURER	20243	Kmart Corporation				\$4,405.82		\$4,405.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
155.	PUEBLO COUNTY TREASURER	17331	SEARS HOLDINGS CORPORATION				\$40,687.23		\$40,687.23	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
156.	PUEBLO COUNTY TREASURER	10776	Sears Holdings Corporation			\$40,687.23			\$40,687.23	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
157.	PUEBLO COUNTY TREASURER	10787	Sears Holdings Corporation				\$58,388.46		\$58,388.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
158.	PUEBLO COUNTY TREASURER	10795	Sears Holdings Corporation			\$1,001.88			\$1,001.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
159.	PUEBLO COUNTY TREASURER	18287	Sears Holdings Corporation			\$1,001.88			\$1,001.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
160.	RICHARDSON INDEPENDENT SCHOOL DISTRICT	3870	Sears, Roebuck and Co.			\$23,232.59			\$23,232.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
161.	RICHLAND COUNTY TREASURY	7749	Sears Holdings Corporation				\$122,607.34		\$122,607.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
162.	RICHMOND COUNTY TAX COMMISSIONER	20353	Sears, Roebuck and Co.				\$26,586.56		\$26,586.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
163.	SAN JUAN COUNTY	11847	Kmart Operations LLC				\$2,290.92		\$2,290.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
164.	SAN JUAN COUNTY TREASURER	11844	Sears, Roebuck and Co.				\$2,072.70		\$2,072.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
165.	SHELBY COUNTY TRUSTEE	6567	Sears, Roebuck and Co.			\$34,020.00			\$34,020.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
166.	SHELBY COUNTY TRUSTEE	6582	Sears Holdings Management Corporation			\$1,738.67			\$1,738.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
167.	SHELBY COUNTY TRUSTEE	6583	Sears, Roebuck and Co.			\$304.56			\$304.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
168.	SHELBY COUNTY TRUSTEE	6616	Sears, Roebuck and Co.			\$32,400.00			\$32,400.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
169.	SHELBY COUNTY TRUSTEE	6618	Sears Holdings Management Corporation			\$126,287.10			\$126,287.10	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
170.	SHELBY COUNTY TRUSTEE	6620	Sears Holdings Management Corporation			\$23,883.26			\$23,883.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
171.	SHELBY COUNTY TRUSTEE	6621	Sears Holdings Management Corporation			\$34.79			\$34.79	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
172.	SHELBY COUNTY TRUSTEE	6623	Sears Holdings Management Corporation			\$173.32			\$173.32	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
173.	SHELBY COUNTY TRUSTEE	6624	Sears, Roebuck and Co.			\$2,086.16			\$2,086.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
174.	SHELBY COUNTY TRUSTEE	6625	Sears, Roebuck and Co.			\$11,587.86			\$11,587.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
175.	SHELBY COUNTY TRUSTEE	6626	Sears Holdings Management Corporation			\$16,344.18			\$16,344.18	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
176.	SHELBY COUNTY TRUSTEE	6730	Sears, Roebuck and Co.			\$22,072.50			\$22,072.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
177.	SHELBY COUNTY TRUSTEE	8273	Sears, Roebuck and Co.			\$4,531.14			\$4,531.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
178.	SHERIFF & TREASURER OF HARRISON COUNTY	19273	Sears Holdings Corporation				\$1,574.26		\$1,574.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
179.	SMITH COUNTY	3616	Sears, Roebuck and Co.			\$13,708.86			\$13,708.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
180.	SOLANO COUNTY TAX COLLECTOR	19979	Sears, Roebuck and Co.			\$13,505.55			\$13,505.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
181.	ST. LOUIS COUNTY COLLECTOR OF REVENUE	9492	Sears Holdings Corporation				\$32.30		\$32.30	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
182.	STANISLAUS COUNTY TAX COLLECTOR	20078	Sears Holdings Management Corporation				\$946.04	\$946.04	\$1,892.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
183.	STANISLAUS COUNTY TAX COLLECTOR	20100	SEARS HOLDINGS MANAGEMENT				\$946.04		\$946.04	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
184.	STEPHENVILLE ISD	20347	Sears, Roebuck and Co.		\$3,569.08	\$3,569.08			\$7,138.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
185.	STEPHENVILLE ISD	20378	SEARS, ROEBUCK AND CO.		\$3,569.08				\$3,569.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
186.	SULPHUR SPRINGS ISD	20349	Sears, Roebuck and Co.		\$3,700.86	\$3,700.86			\$7,401.72	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
187.	SULPHUR SPRINGS ISD	20379	Sears, Roebuck and Co.		\$3,700.86				\$3,700.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
188.	SWEETWATER INDEPENDENT SCHOOL DISTRICT	3919	Sears, Roebuck and Co.			\$2,924.21			\$2,924.21	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
189.	Tarrant County	4202	Sears, Roebuck and Co.			\$326,238.91			\$326,238.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
190.	Tarrant County	4617	Sears, Roebuck and Co.			\$307,910.71			\$307,910.71	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
191.	Tax Appraisal District of Bell County	4677	Sears Operations LLC			\$52,288.14			\$52,288.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
192.	TAXING DISTRICTS COLLECTED BY RANDALL COUNTY	7409	Sears, Roebuck and Co.			\$19,199.20			\$19,199.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
193.	TERRY CAD	4755	Sears Holdings Corporation			\$284.90			\$284.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
194.	THE CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL	4519	Sears Holdings Corporation			\$213,745.01			\$213,745.01	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
195.	THE CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL	4705	Sears Holdings Corporation			\$102,044.44			\$102,044.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
196.	THE COUNTY OF HENDERSON, TEXAS	20313	Sears Holdings Corporation		\$3,096.94				\$3,096.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
197.	THE COUNTY OF WHARTON	4803	Sears Operations LLC			\$3,045.59			\$3,045.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
198.	THE TOWN OF WINDHAM, CT	10606	Sears Holdings Corporation			\$95,144.88			\$95,144.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
199.	THURSTON COUNTY TREASURER	4373	Sears Holdings Corporation			\$3,164.05			\$3,164.05	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
200.	TOWN OF WINDHAM REVENUE COLLECTOR	8068	Sears Holdings Corporation			\$58,500.70			\$58,500.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
201.	TWIN FALLS COUNTY TREASURER	20066	Sears Holdings Corporation				\$729.00		\$729.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
202.	TYLER INDEPENDENT SCHOOL DISTRICT	5196	Sears, Roebuck and Co.			\$24,640.17			\$24,640.17	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
203.	UNIFIED GOVERNMENT TREASURY	14130	Sears Holdings Corporation				\$59,821.02		\$59,821.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
204.	UVALDE COUNTY	5540	Sears, Roebuck and Co.			\$7,927.65			\$7,927.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
205.	VAL VERDE COUNTY	1430	Sears, Roebuck and Co.			\$5,055.13			\$5,055.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
206.	WASHOE COUNTY TREASURER	19178	Sears, Roebuck and Co.			\$6,476.34			\$6,476.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
207.	WELD COUNTY TREASURER'S OFFICE	3802	Sears, Roebuck and Co.				\$3,768.20		\$3,768.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
208.	WESLACO INDEPENDENT SCHOOL DISTRICT	3767	Sears, Roebuck and Co.			\$3,243.68			\$3,243.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
209.	WHARTON CO JR COLL	4352	Sears, Roebuck and Co.			\$155.70			\$155.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
210.	WHARTON CO JR COLL	20285	SEARS, ROEBUCK AND CO.		\$155.70				\$155.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
211.	WHARTON COUNTY, TEXAS	486	Sears Holdings Corporation			\$3,045.59			\$3,045.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
212.	WHITFIELD COUNTY TAX COMMISSIONER	10294	Kmart Corporation				\$8,650.47		\$8,650.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
213.	WHITFIELD COUNTY TAX COMMISSIONER	20419	Kmart Corporation				\$8,477.39		\$8,477.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
214.	WILLIAMSON COUNTY, TEXAS	2944	Sears, Roebuck and Co.			\$77,878.13			\$77,878.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
215.	WILLIAMSON COUNTY, TEXAS	7294	Sears, Roebuck and Co.			\$73,047.81			\$73,047.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
216.	WILLIAMSON COUNTY, TEXAS	7907	MaxServ, Inc.			\$495,711.40			\$495,711.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
217.	WILSON COUNTY	1276	Sears Holdings Corporation			\$5,308.60			\$5,308.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
218.	WIND GAP BOROUGH TAX COLLECTOR	9820	Sears Holdings Corporation					\$24,306.20	\$24,306.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
219.	WOOD COUNTY	20334	SEARS, ROEBUCK AND CO.	-	\$2,213.94	Unliquidated	-	-	\$2,213.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
220.	WOOD COUNTY	20367	SEARS, ROEBUCK AND CO.	-	\$2,213.94	-	-	-	\$2,213.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
220.	YAKIMA COUNTY TREASURER	5786	Sears Holdings Corporation			\$4,176.41			\$4,176.41	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

Exhibit D

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
:
SEARS HOLDINGS CORPORATION, *et al.*, : Case No. 18-23538 (RDD)
:
Debtors.¹ : (Jointly Administered)
-----X

**ORDER GRANTING DEBTORS' TWENTY-SECOND
OMNIBUS OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

Upon the *Debtors' Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims)*, filed September 18, 2020 (the “**Objection**”),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502 under title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), and the Claims Procedures Order for an order (i) disallowing and expunging the Property Tax Claims, and (ii) granting related relief, all as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Court having held a hearing to consider the relief requested in the Objection on October 15, 2020 (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Court; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

1. The Objection is granted.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Disallowed Property Tax Claim listed on **Exhibit 1** annexed to this Order is disallowed and expunged in its entirety, and each such Disallowed Property Tax Claim shall be deleted from the claims register.
3. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Disputed Property Tax Claims listed on **Exhibit 2** annexed to this Order is disallowed and expunged in its entirety, and each such Disputed Property Tax Claim shall be deleted from the claims register.
4. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Duplicate/Amended Property Tax Claims listed on **Exhibit 3** annexed to this Order is disallowed and expunged in its entirety, and each such Duplicate/Amended Property Tax Claim shall be deleted from the claims register.

5. The disallowance and expungement of the Duplicate/Amended Property Tax Claims does not constitute any admission or finding concerning any of the Surviving Claims listed on **Exhibit 3**, and the Surviving Claims are neither allowed nor disallowed by this Order.

6. Nothing in this Order or in the Objection (i) constitutes any finding or determination concerning the identification of the agreements that were assumed and assigned to Transform Holdco LLC or any of its affiliates (collectively, “**Transform**”) or the liabilities, if any, associated therewith, or (ii) imposes any obligation on Transform to satisfy any of the Property Tax Claims listed on **Exhibits 1-3** hereto, as to which all of Transform’s rights and defenses are expressly reserved.

7. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object to or defend on any basis are expressly reserved with respect to any Property Tax Claim referenced or identified in the Objection that is not listed on **Exhibits 1-3**.

8. The Debtors, the Debtors’ claims and noticing agent, Prime Clerk, and the Clerk of this Court are authorized to take all actions necessary or appropriate to give effect to this Order.

9. The terms and conditions of this Order are effective immediately upon entry.

Dated: _____, 2020
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Disallowed Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
1.	ADRIAN CITY SUMMER	14404	Sears Holdings Corporation	\$13,170.17			\$13,170.07		\$26,340.24	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
2.	ANDERSON COUNTY, TEXAS	3818	Sears Holdings Corporation			\$7,029.77			\$7,029.77	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
3.	ATASCOSA COUNTY	1065	Sears Holdings Corporation			\$6,554.89			\$6,554.89	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
4.	ATLANTA ISD	20499	Sears, Roebuck and Co.		\$1,955.67				\$1,955.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
5.	BASTROP COUNTY	4806	Sears Operations LLC			\$7,661.93			\$7,661.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
6.	BENTON COUNTY TREASURER	8472	Sears, Roebuck and Co.			\$4,475.08			\$4,475.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
7.	BEXAR COUNTY	1250	Sears, Roebuck and Co.			\$604,704.97			\$604,704.97	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
8.	BEXAR COUNTY	20201	Sears, Roebuck and Co.		\$419,476.90	\$419,476.90			\$838,953.80	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim
9.	BLANCO CAD	20364	Sears, Roebuck and Co.			\$4,516.55			\$4,516.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
10.	BOX BUTTE COUNTY TREASURER	19488	Sears, Roebuck and Co.				\$1,617.44		\$1,617.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
11.	BROWARD COUNTY	8627	Sears Holdings Corporation			\$1,442.25			\$1,442.25	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
12.	BROWARD COUNTY	8633	Sears Holdings Corporation			\$32,297.34			\$32,297.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
13.	BROWARD COUNTY	8640	Sears Holdings Corporation				\$1,035.73		\$1,035.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
14.	BROWARD COUNTY	8681	Sears Holdings Corporation				\$2,155.39		\$2,155.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
15.	BROWN CAD	352	Sears Holdings Corporation			\$9,022.91			\$9,022.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
16.	Brown County Appraisal District	4717	Sears, Roebuck and Co.			\$9,022.91			\$9,022.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
17.	CALCASIEU PARISH SHERIFF & TAX COLLECTOR	5390	Sears Holdings Corporation				\$158,167.28		\$158,167.28	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
18.	CALVERT COUNTY, MARYLAND	4096	Kmart Corporation			\$3,453.22			\$3,453.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
19.	CHEROKEE CAD	6997	Sears Holdings Corporation			\$3,424.01			\$3,424.01	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
20.	CHEROKEE COUNTY CAD	2073	Sears Holdings Corporation			\$3,260.95			\$3,260.95	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
21.	CITY OF ATLANTA	20498	Sears, Roebuck and Co.		\$1,017.32				\$1,017.32	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
22.	CITY OF CHATTANOOGA	19811	Sears, Roebuck and Co.				\$5,332.22		\$5,332.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
23.	CITY OF CLEBURNE	3930	Sears, Roebuck and Co.			\$3,320.33			\$3,320.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
24.	CITY OF CUDAHY	9964	Sears Holdings Corporation	\$71,703.24					\$71,703.24	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
25.	CITY OF DEL RIO	1278	Sears, Roebuck and Co.			\$4,861.97			\$4,861.97	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
26.	CITY OF DEL RIO	19861	Sears, Roebuck and Co.			\$49.68			\$49.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
27.	CITY OF EAGLE PASS	1448	Sears, Roebuck and Co.			\$1,567.14			\$1,567.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
28.	CITY OF EAGLE PASS	20495	Sears, Roebuck and Co.		\$1,492.72				\$1,492.72	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
29.	CITY OF EL PASO	1242	Sears Holdings Corporation			\$85,391.81			\$85,391.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
30.	CITY OF EL PASO	1301	Sears, Roebuck and Co.			\$432,499.19			\$432,499.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
31.	CITY OF EL PASO	20372	Sears, Roebuck and Co.	\$233,399.51					\$233,399.51	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
32.	CITY OF GARLAND	3879	Sears, Roebuck and Co.			\$145,937.79			\$145,937.79	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
33.	CITY OF GRAPEVINE	4053	Sears, Roebuck and Co.			\$5,570.49			\$5,570.49	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
34.	CITY OF HAMPTON TREASURER'S OFFICE	9483	Sears Operations LLC			\$23,108.58			\$23,108.58	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
35.	CITY OF LAREDO TAX DEPT.	19560	Sears Holdings Corporation				\$16,347.66		\$16,347.66	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
36.	CITY OF MCALLEN	20368	Sears, Roebuck and Co.			\$5,286.77			\$5,286.77	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
37.	CITY OF MCALLEN	20374	Sears Holdings Corporation			\$12,952.44			\$12,952.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
38.	CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL DISTRICT	19697	Sears Holdings Corporation		\$102,044.44				\$102,044.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
39.	CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL DISTRICT	20538	Sears Holdings Corporation		\$205,180.47				\$205,180.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
40.	CITY OF MINERAL WELLS	3928	Sears, Roebuck and Co.			\$1,633.65			\$1,633.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
41.	CITY OF PLEASANTON	1112	Sears Holdings Corporation			\$1,579.80			\$1,579.80	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
42.	CITY OF ROANOKE TREASURER	1847	Sears Holdings Corporation			\$76,160.57			\$76,160.57	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
43.	CITY OF STEPHENVILLE	20361	Sears, Roebuck and Co.		\$1,331.85	\$1,331.85			\$2,663.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
44.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	2319	Sears Holdings Corporation			\$1,474.56			\$1,474.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
45.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	7250	Sears, Roebuck and Co.		\$55,260.99				\$55,260.99	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
46.	CITY OF WESLACO	3531	Sears, Roebuck and Co.			\$1,864.76			\$1,864.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
47.	CLARK COUNTY ASSESSOR	20072	Sears Holdings Corporation			\$7,038.90			\$7,038.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
48.	CLEBURNE INDEPENDENT SCHOOL DISTRICT	3944	Sears, Roebuck and Co.			\$6,731.36			\$6,731.36	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
49.	CLEVELAND ISD	20287	SEARS, ROEBUCK AND CO.		\$3,302.61				\$3,302.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
50.	CLEVELAND ISD	4266	Sears, Roebuck and Co.			\$3,302.61			\$3,302.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
51.	COLLIN COUNTY TAX ASSESSOR / COLLECTOR	8926	Sears Holdings Corporation			\$46.16			\$46.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
52.	COLLIN COUNTY TAX ASSESSOR/ COLLECTOR	8989	Sears Holdings Corporation			\$1,103.98			\$1,103.98	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
53.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8936	Sears Holdings Corporation			\$587.64			\$587.64	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
54.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8985	Sears Holdings Corporation			\$1,869.13			\$1,869.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
55.	COLLIN COUNTY TAX ASSESSOR/COLLECTOR	8988	Sears Holdings Corporation			\$1,273.22			\$1,273.22	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
56.	COUNTY OF SAN BERNARDINO	5315	Sears Holdings Corporation			\$156,913.76			\$156,913.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
57.	COUNTY OF SAN LUIS OBISPO TAX COLLECTOR	10761	Kmart Corporation			\$1,677.76			\$1,677.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
58.	CROWLEY INDEPENDENT SCHOOL DISTRICT	4003	Sears, Roebuck and Co.			\$155,076.76			\$155,076.76	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
59.	CYPRESS - FAIRBANKS ISD	4348	Sears, Roebuck and Co.			\$177,747.31			\$177,747.31	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
60.	CYPRESS - FAIRBANKS ISD	19908	Sears, Roebuck and Co.			\$50.40			\$50.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
61.	CYPRESS-FAIRBANKS ISD	20296	Sears, Roebuck and Co.		\$165,477.50				\$165,477.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
62.	Dallas County	3471	Sears, Roebuck and Co.			-			-	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
63.	Dallas County	4090	Sears, Roebuck and Co.			\$1,312,300.65			\$1,312,300.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
64.	DENTON COUNTY, TEXAS	2267	Sears, Roebuck and Co.			\$34,419.06			\$34,419.06	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
65.	DENTON COUNTY, TEXAS	7149	Sears, Roebuck and Co.		\$36,140.05				\$36,140.05	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
66.	EAGLE PASS ISD	1390	Sears, Roebuck and Co.			\$4,006.54			\$4,006.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
67.	EAGLE PASS ISD	20494	Sears, Roebuck and Co.		\$3,206.60				\$3,206.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
68.	EL DORADO COUNTY TAX COLLECTOR	11828	Kmart Corporation			\$8,315.01	\$8,315.01		\$16,630.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
69.	ELLIS COUNTY	20506	Sears, Roebuck and Co.		\$8,483.16				\$8,483.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
70.	ERATH COUNTY, TEXAS	3794	Sears Holdings Corporation			\$994.52			\$994.52	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
71.	FAYETTE COUNTY	2480	Sears, Roebuck and Co.			\$7,281.65			\$7,281.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
72.	FORREST "BUTCH" FREEMAN OKLAHOMA COUNTY TREASURER	6622	Sears Holdings Corporation			\$67,761.20			\$67,761.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
73.	FORSYTH COUNTY TAX COLLECTOR	6115	Sears Holdings Corporation				\$9,223.07		\$9,223.07	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
74.	FORT BEND COUNTY	4350	Sears, Roebuck and Co.			\$13,778.73			\$13,778.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
75.	FORT BEND COUNTY	20295	Sears, Roebuck and Co.		\$10,161.15				\$10,161.15	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
76.	FRANKLIN COUNTY TREASURER-RE	20012	Sears, Roebuck and Co.			\$47,195.64			\$47,195.64	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
77.	FRESNO COUNTY TAX COLLECTOR	18502	Kmart Corporation			\$1,905.67			\$1,905.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
78.	Galveston County	19906	Sears, Roebuck and Co.			\$2,662.81			\$2,662.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
79.	Galveston County	20291	Sears, Roebuck and Co.		\$48,853.25				\$48,853.25	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
80.	GARFIELD COUNTY	10448	Sears Holdings Corporation				\$2,241.50		\$2,241.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
81.	GARLAND INDEPENDENT SCHOOL DISTRICT	4144	Sears, Roebuck and Co.			\$302,397.35			\$302,397.35	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
82.	GRAPEVINE-COLLEYVILLE INDEPENDENT SCHOOL DISTRICT	3914	Sears, Roebuck and Co.			\$26,896.33			\$26,896.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
83.	GRAY COUNTY	7337	Sears, Roebuck and Co.			\$9,104.00			\$9,104.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
84.	Harris County	26255	Sears, Roebuck and Co.		\$52,716.56				\$52,716.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
85.	HARRIS COUNTY, ET AL	4376	Sears, Roebuck and Co.			\$1,471,486.40			\$1,471,486.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
86.	HARRIS COUNTY, ET AL	19907	Sears, Roebuck and Co.			\$27,568.26			\$27,568.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
87.	HARRISON CAD	2948	Sears Holdings Corporation			\$4,765.82			\$4,765.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
88.	HARRISON CAD	7126	Sears Holdings Corporation		\$5,004.12				\$5,004.12	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
89.	HARRISON COUNTY, TEXAS	315	Sears Holdings Corporation			\$7,661.93			\$7,661.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
90.	HARRISON COUNTY, TEXAS	2264	Sears Holdings Corporation			\$890.47			\$890.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
91.	HAYS COUNTY, TEXAS	3799	Sears Holdings Corporation			\$393.58			\$393.58	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
92.	HENDERSON COUNTY	14778	Kmart Corporation			\$7,673.31			\$7,673.31	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
93.	HENDERSON COUNTY, TEXAS	426	Sears Holdings Corporation			\$4,478.92			\$4,478.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
94.	HENDERSON COUNTY, TEXAS	2137	Sears Operations LLC			\$4,478.92			\$4,478.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
95.	HENDERSON COUNTY, TEXAS	7379	Sears, Roebuck and Co.			\$4,702.93			\$4,702.93	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
96.	HENNEPIN COUNTY TREASURER	4346	Sears Holdings Corporation			\$167,742.78			\$167,742.78	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
97.	HIDALGO COUNTY	20359	Sears Holdings Corporation			\$55,603.40			\$55,603.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
98.	HIDALGO COUNTY	20421	Sears, Roebuck and Co.			\$46,828.06			\$46,828.06	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
99.	HOOD CAD	20497	Sears, Roebuck and Co.		\$4,143.91				\$4,143.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
100.	HOPKINS COUNTY	20500	Sears, Roebuck and Co.		\$2,397.55				\$2,397.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
101.	JASPER COUNTY	4532	Sears, Roebuck and Co.			\$2,710.33			\$2,710.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
102.	JASPER COUNTY	20288	Sears, Roebuck and Co.		\$6,414.33				\$6,414.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
103.	JIM WELLS CAD	4088	Sears, Roebuck and Co.			\$12,345.15			\$12,345.15	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
104.	JIM WELLS CAD	20422	Sears, Roebuck and Co.			\$6,784.02			\$6,784.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
105.	JOHNSON COUNTY	3833	Sears, Roebuck and Co.			\$2,150.74			\$2,150.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
106.	KENDALL COUNTY	4173	Sears Holdings Corporation			\$5,832.74			\$5,832.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
107.	KERN COUNTY TREASURER TAX COLLECTOR	5790	Kmart Corporation			\$6,402.19			\$6,402.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
108.	KERR COUNTY	5507	Sears, Roebuck and Co.			\$2,215.94			\$2,215.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
109.	KING COUNTY TREASURY	12220	Kmart Corporation			\$94,318.50			\$94,318.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
110.	Knox County Trustee	4973	Sears, Roebuck and Co.			\$26,625.00			\$26,625.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
111.	Knox County Trustee	5006	Sears, Roebuck and Co.			\$1,690.00			\$1,690.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
112.	LAKE COUNTY TAX COLLECTOR	8224	Sears Holdings Corporation			\$4,830.47			\$4,830.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
113.	LEWIS COUNTY TREASURER	14120	Kmart Corporation			\$4,621.61			\$4,621.61	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
114.	MARICOPA COUNTY TREASURER	20508	Sears Holdings Corporation		\$12,491.90				\$12,491.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
115.	MARION COUNTY	19832	Sears, Roebuck and Co.				\$8,725.44		\$8,725.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
116.	MARION COUNTY	19833	Kmart Corporation				\$20,790.66		\$20,790.66	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
117.	MARION COUNTY TAX COLLECTOR	6604	Sears, Roebuck and Co.			\$5,399.19			\$5,399.19	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
118.	MARION COUNTY TAX COLLECTOR	12750	Sears, Roebuck and Co.			\$5,756.73			\$5,756.73	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
119.	MARION COUNTY TAX COLLECTOR	6603	Sears, Roebuck and Co.			\$140,832.21			\$140,832.21	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
120.	MARION COUNTY TAX COLLECTOR	6606	Sears, Roebuck and Co.			\$605,319.45			\$605,319.45	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
121.	MATAGORDA COUNTY	20286	SEARS, ROEBUCK AND CO.		\$7,003.46				\$7,003.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
122.	MATAGORDA COUNTY	4379	Sears, Roebuck and Co.			\$7,003.46			\$7,003.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
123.	MESA COUNTY TREASURER	11631	Sears, Roebuck and Co.			\$4,119.08	\$4,119.08		\$8,238.16	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
124.	MESA COUNTY TREASURER	26250	Sears Holdings Corporation			\$743.44	\$743.44		\$1,486.88	Disallowed in its entirety and expunged	Original claim amount was erroneously double counted. All amounts asserted in the Claim
125.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4665	Sears, Roebuck and Co.			\$120.91			\$120.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
126.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4667	Sears, Roebuck and Co.			\$69.91			\$69.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
127.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4642	Sears, Roebuck and Co.			\$48.98			\$48.98	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
128.	METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	4706	Sears, Roebuck and Co.			\$298.65			\$298.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
129.	MEXIA INDEPENDENT SCHOOL DISTRICT	469	Sears Holdings Corporation			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
130.	MEXIA INDEPENDENT SCHOOL DISTRICT	7322	Sears Holdings Corporation		\$3,448.92				\$3,448.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
131.	MEXIA INDEPENDENT SCHOOL DISTRICT	2161	SEARS, ROEBUCK AND CO.			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
132.	MEXIA INDEPENDENT SCHOOL DISTRICT	2237	SEARS OPERATIONS LLC			\$3,284.68			\$3,284.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
133.	MIDLAND CENTRAL APPRAISAL DISTRICT	3809	Sears Operations LLC			\$18,546.33			\$18,546.33	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
134.	MIDLAND CENTRAL APPRAISAL DISTRICT	7293	Sears, Roebuck and Co.			\$19,147.86			\$19,147.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
135.	MINEOLA INDEPENDENT SCHOOL DISTRICT	5197	Sears, Roebuck and Co.			\$4,361.99			\$4,361.99	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
136.	MINERAL WELLS INDEPENDENT SCHOOL DISTRICT	4069	Sears, Roebuck and Co.			\$3,544.54			\$3,544.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
137.	MONTGOMERY COUNTY	20290	Sears, Roebuck and Co.		\$10,258.39				\$10,258.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
138.	MULTNOMAH COUNTY-DART	6700	Kmart Corporation			\$5,620.54			\$5,620.54	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
139.	NACOGDOCHES COUNTY, ET AL.	5872	Sears, Roebuck and Co.			\$3,068.56			\$3,068.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
140.	NAVARRO COUNTY	20336	Sears, Roebuck and Co.		\$8,921.91	\$8,921.91			\$17,843.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
141.	NAVARRO COUNTY	20366	Sears, Roebuck and Co.		\$8,921.91				\$8,921.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
142.	NOLAN COUNTY	3929	Sears, Roebuck and Co.			\$2,267.36			\$2,267.36	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
143.	NUECES COUNTY	20383	Sears, Roebuck and Co.			\$63,151.27			\$63,151.27	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
144.	PALM BEACH COUNTY TAX COLLECTOR	19396	Sears, Roebuck and Co.			\$7,993.90			\$7,993.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
145.	PALO PINTO COUNTY	3920	Sears, Roebuck and Co.			\$1,933.38			\$1,933.38	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
146.	PASADENA INDEPENDENT SCHOOL DISTRICT	8066	Sears Holdings Corporation			\$92,550.74			\$92,550.74	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
147.	PECOS COUNTY	1092	Sears Holdings Corporation			\$5,260.50			\$5,260.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
148.	PIERCE COUNTY FINANCE	8718	Sears, Roebuck and Co.			\$4,416.60			\$4,416.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
149.	PIERCE COUNTY FINANCE	8908	Sears, Roebuck and Co.		\$87.83				\$87.83	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
150.	PLATTE COUNTY COLLECTOR (DCN 790 (B))	6270	Sears Holdings Corporation				\$3,249.41		\$3,249.41	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
151.	POLK COUNTY	4340	Sears, Roebuck and Co.			\$5,919.40			\$5,919.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
152.	POLK COUNTY	20294	SEARS, ROEBUCK AND CO.		\$5,519.40				\$5,519.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
153.	POPE COUNTY TAX COLLECTOR	13240	Sears Holdings Corporation				\$12,205.60		\$12,205.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
154.	PORTER COUNTY TREASURER	20243	Kmart Corporation				\$4,405.82		\$4,405.82	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
155.	PUEBLO COUNTY TREASURER	17331	SEARS HOLDINGS CORPORATION				\$40,687.23		\$40,687.23	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
156.	PUEBLO COUNTY TREASURER	10776	Sears Holdings Corporation			\$40,687.23			\$40,687.23	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
157.	PUEBLO COUNTY TREASURER	10787	Sears Holdings Corporation				\$58,388.46		\$58,388.46	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
158.	PUEBLO COUNTY TREASURER	10795	Sears Holdings Corporation			\$1,001.88			\$1,001.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
159.	PUEBLO COUNTY TREASURER	18287	Sears Holdings Corporation			\$1,001.88			\$1,001.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
160.	RICHARDSON INDEPENDENT SCHOOL DISTRICT	3870	Sears, Roebuck and Co.			\$23,232.59			\$23,232.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
161.	RICHLAND COUNTY TREASURY	7749	Sears Holdings Corporation				\$122,607.34		\$122,607.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
162.	RICHMOND COUNTY TAX COMMISSIONER	20353	Sears, Roebuck and Co.				\$26,586.56		\$26,586.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
163.	SAN JUAN COUNTY	11847	Kmart Operations LLC				\$2,290.92		\$2,290.92	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
164.	SAN JUAN COUNTY TREASURER	11844	Sears, Roebuck and Co.				\$2,072.70		\$2,072.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
165.	SHELBY COUNTY TRUSTEE	6567	Sears, Roebuck and Co.			\$34,020.00			\$34,020.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
166.	SHELBY COUNTY TRUSTEE	6582	Sears Holdings Management Corporation			\$1,738.67			\$1,738.67	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
167.	SHELBY COUNTY TRUSTEE	6583	Sears, Roebuck and Co.			\$304.56			\$304.56	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
168.	SHELBY COUNTY TRUSTEE	6616	Sears, Roebuck and Co.			\$32,400.00			\$32,400.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
169.	SHELBY COUNTY TRUSTEE	6618	Sears Holdings Management Corporation			\$126,287.10			\$126,287.10	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
170.	SHELBY COUNTY TRUSTEE	6620	Sears Holdings Management Corporation			\$23,883.26			\$23,883.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
171.	SHELBY COUNTY TRUSTEE	6621	Sears Holdings Management Corporation			\$34.79			\$34.79	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
172.	SHELBY COUNTY TRUSTEE	6623	Sears Holdings Management Corporation			\$173.32			\$173.32	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
173.	SHELBY COUNTY TRUSTEE	6624	Sears, Roebuck and Co.			\$2,086.16			\$2,086.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
174.	SHELBY COUNTY TRUSTEE	6625	Sears, Roebuck and Co.			\$11,587.86			\$11,587.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
175.	SHELBY COUNTY TRUSTEE	6626	Sears Holdings Management Corporation			\$16,344.18			\$16,344.18	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
176.	SHELBY COUNTY TRUSTEE	6730	Sears, Roebuck and Co.			\$22,072.50			\$22,072.50	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
177.	SHELBY COUNTY TRUSTEE	8273	Sears, Roebuck and Co.			\$4,531.14			\$4,531.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
178.	SHERIFF & TREASURER OF HARRISON COUNTY	19273	Sears Holdings Corporation				\$1,574.26		\$1,574.26	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
179.	SMITH COUNTY	3616	Sears, Roebuck and Co.			\$13,708.86			\$13,708.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
180.	SOLANO COUNTY TAX COLLECTOR	19979	Sears, Roebuck and Co.			\$13,505.55			\$13,505.55	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
181.	ST. LOUIS COUNTY COLLECTOR OF REVENUE	9492	Sears Holdings Corporation				\$32.30		\$32.30	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
182.	STANISLAUS COUNTY TAX COLLECTOR	20078	Sears Holdings Management Corporation				\$946.04	\$946.04	\$1,892.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
183.	STANISLAUS COUNTY TAX COLLECTOR	20100	SEARS HOLDINGS MANAGEMENT				\$946.04		\$946.04	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
184.	STEPHENVILLE ISD	20347	Sears, Roebuck and Co.		\$3,569.08	\$3,569.08			\$7,138.16	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
185.	STEPHENVILLE ISD	20378	SEARS, ROEBUCK AND CO.		\$3,569.08				\$3,569.08	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
186.	SULPHUR SPRINGS ISD	20349	Sears, Roebuck and Co.		\$3,700.86	\$3,700.86			\$7,401.72	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
187.	SULPHUR SPRINGS ISD	20379	Sears, Roebuck and Co.		\$3,700.86				\$3,700.86	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
188.	SWEETWATER INDEPENDENT SCHOOL DISTRICT	3919	Sears, Roebuck and Co.			\$2,924.21			\$2,924.21	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
189.	Tarrant County	4202	Sears, Roebuck and Co.			\$326,238.91			\$326,238.91	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
190.	Tarrant County	4617	Sears, Roebuck and Co.			\$307,910.71			\$307,910.71	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
191.	Tax Appraisal District of Bell County	4677	Sears Operations LLC			\$52,288.14			\$52,288.14	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
192.	TAXING DISTRICTS COLLECTED BY RANDALL COUNTY	7409	Sears, Roebuck and Co.			\$19,199.20			\$19,199.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
193.	TERRY CAD	4755	Sears Holdings Corporation			\$284.90			\$284.90	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
194.	THE CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL	4519	Sears Holdings Corporation			\$213,745.01			\$213,745.01	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
195.	THE CITY OF MESQUITE AND MESQUITE INDEPENDENT SCHOOL	4705	Sears Holdings Corporation			\$102,044.44			\$102,044.44	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
196.	THE COUNTY OF HENDERSON, TEXAS	20313	Sears Holdings Corporation		\$3,096.94				\$3,096.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
197.	THE COUNTY OF WHARTON	4803	Sears Operations LLC			\$3,045.59			\$3,045.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
198.	THE TOWN OF WINDHAM, CT	10606	Sears Holdings Corporation			\$95,144.88			\$95,144.88	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
199.	THURSTON COUNTY TREASURER	4373	Sears Holdings Corporation			\$3,164.05			\$3,164.05	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
200.	TOWN OF WINDHAM REVENUE COLLECTOR	8068	Sears Holdings Corporation			\$58,500.70			\$58,500.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
201.	TWIN FALLS COUNTY TREASURER	20066	Sears Holdings Corporation				\$729.00		\$729.00	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
202.	TYLER INDEPENDENT SCHOOL DISTRICT	5196	Sears, Roebuck and Co.			\$24,640.17			\$24,640.17	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
203.	UNIFIED GOVERNMENT TREASURY	14130	Sears Holdings Corporation				\$59,821.02		\$59,821.02	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
204.	UVALDE COUNTY	5540	Sears, Roebuck and Co.			\$7,927.65			\$7,927.65	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
205.	VAL VERDE COUNTY	1430	Sears, Roebuck and Co.			\$5,055.13			\$5,055.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

* Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 1 - Claims Paid In Full

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed & Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Extent of Allowed Claim	Reason for Proposed Disallowance
206.	WASHOE COUNTY TREASURER	19178	Sears, Roebuck and Co.			\$6,476.34			\$6,476.34	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
207.	WELD COUNTY TREASURER'S OFFICE	3802	Sears, Roebuck and Co.				\$3,768.20		\$3,768.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
208.	WESLACO INDEPENDENT SCHOOL DISTRICT	3767	Sears, Roebuck and Co.			\$3,243.68			\$3,243.68	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
209.	WHARTON CO JR COLL	4352	Sears, Roebuck and Co.			\$155.70			\$155.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
210.	WHARTON CO JR COLL	20285	SEARS, ROEBUCK AND CO.		\$155.70				\$155.70	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
211.	WHARTON COUNTY, TEXAS	486	Sears Holdings Corporation			\$3,045.59			\$3,045.59	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
212.	WHITFIELD COUNTY TAX COMMISSIONER	10294	Kmart Corporation				\$8,650.47		\$8,650.47	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
213.	WHITFIELD COUNTY TAX COMMISSIONER	20419	Kmart Corporation				\$8,477.39		\$8,477.39	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
214.	WILLIAMSON COUNTY, TEXAS	2944	Sears, Roebuck and Co.			\$77,878.13			\$77,878.13	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
215.	WILLIAMSON COUNTY, TEXAS	7294	Sears, Roebuck and Co.			\$73,047.81			\$73,047.81	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
216.	WILLIAMSON COUNTY, TEXAS	7907	MaxServ, Inc.			\$495,711.40			\$495,711.40	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
217.	WILSON COUNTY	1276	Sears Holdings Corporation			\$5,308.60			\$5,308.60	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
218.	WIND GAP BOROUGH TAX COLLECTOR	9820	Sears Holdings Corporation					\$24,306.20	\$24,306.20	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
219.	WOOD COUNTY	20334	SEARS, ROEBUCK AND CO.	-	\$2,213.94	Unliquidated	-	-	\$2,213.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
220.	WOOD COUNTY	20367	SEARS, ROEBUCK AND CO.	-	\$2,213.94	-	-	-	\$2,213.94	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied
220.	YAKIMA COUNTY TREASURER	5786	Sears Holdings Corporation			\$4,176.41			\$4,176.41	Disallowed in its entirety and expunged	All amounts asserted in the Claim were paid in full or otherwise satisfied

Exhibit J

Exhibit J

22nd Omni Ex. 2 Service List

Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
CLERMONT COUNTY TREASURER	JASON A. FOUNTAIN	ASST. PROSECUTOR	101 E MAIN STREET	SECOND FLOOR	BATAVIA	OH	45103-2961
County of Lexington	212 South Lake Drive, Ste 102				Lexington	SC	29072
DeSoto County, Mississippi	DeSoto County Tax Collector	Britni MacMillan, Asst. Bookkeeper	365 Losher Street, Suite 110		Hernando	MS	38632
DeSoto County, Mississippi	Smith, Phillips, Mitchell, Scott & Nowak, LLP	Robert Ernest Quimby, Attorney	2545 Caffey Street		Hernando	MS	38632
DeSoto County, Mississippi	Smith, Phillips, Mitchell, Scott & Nowak, LLP	Robert Quimby	P.O. Box 346		Hernando	MS	38632
KING COUNTY TREASURY	500 4TH AVE 600				SEATTLE	WA	98104-2340
Lee County Tax Collector	C/o Legal Dept	PO Box 850			Fort Myers	FL	33902-0850
Miami-Dade County Tax Collector	200 NW 2nd Avenue	Suite #430			Miami	FL	33128
Montgomery County	400 N. San Jacinto				Conroe	TX	77301
Montgomery County	Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	PO Box 3064		Houston	TX	77253-3064
Palm Beach County Tax Collector	Attn: Legal Services Department	P.O. Box 3715			West Palm Beach	FL	33402-3715
Washoe County Treasurer	Address on file						

Exhibit J

22nd Omni Ex. 2 Service List

Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Washoe County Treasurer	Address on file						

Exhibit K

SRF 46312

Hearing Date and Time: October 15, 2020 at 10:00 a.m. (Eastern Time)

Response Deadline: October 9, 2020 at 4:00 p.m. (Eastern Time)

THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE DEBTORS' TWENTY-SECOND OMNIBUS OBJECTION TO PROOFS OF CLAIM SHOULD REVIEW THE OMNIBUS OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR PROOF(S) OF CLAIM ARE LOCATED IN THE OMNIBUS OBJECTION, AND/OR THE EXHIBIT ATTACHED THERETO, TO DETERMINE WHETHER THIS OMNIBUS OBJECTION AFFECTS THEIR PROOF(S) OF CLAIM.

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, MICHAEL T. BUSCHMANN, ESQ., AT (212) 310-8016.**

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
Sunny Singh

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (RDD)
	:
Debtors.¹	: (Jointly Administered)
----- X	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

**NOTICE OF HEARING ON DEBTORS' TWENTY-SECOND
OMNIBUS OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

PLEASE TAKE NOTICE that, on September 18, 2020, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) filed the *Debtors' Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Court**”).

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Court disallow and expunge in full one or more proofs of claim (each a “**Claim**” and, collectively, the “**Claims**”) listed on **Exhibits A-C** annexed to this Notice, on the ground(s) that such Claim(s) have been paid or satisfied or are duplicate claims of others filed. **Any Claim that the Court disallows and expunges will be treated as if it had not been filed and the holder of such Claim will not be entitled to any distribution on account thereof.**

PLEASE TAKE FURTHER NOTICE that the *Court-Ordered Claims Hearing Procedures* (the “**Claims Hearing Procedures**”), annexed to this Notice as **Exhibit D**, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the disallowance and expungement of a Claim without further notice to the applicable Claimant(s).

PLEASE TAKE FURTHER NOTICE that, if Claimant does NOT oppose the reduction, disallowance and expungement of its applicable Claim(s), then Claimant does NOT need to file a written response (the “**Response**”) to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that, if Claimant DOES oppose the reduction, disallowance and expungement of its applicable Claim(s), then Claimant **MUST** file with the Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **October 9, 2020, at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and shall be filed with the Bankruptcy Court (i) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (ii) by all other parties-in-interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), so as to be filed with the Bankruptcy Court and received by the parties listed below by or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Court, the names of the

Debtors, the case number, and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, as applicable, for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Claim, to the extent not included with the Claim previously filed with the Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant's Response, if different from that presented in the applicable Claim; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant's designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Claim on Claimant's behalf.

PLEASE TAKE FURTHER NOTICE that the Court will consider a Response only if the Response is timely filed, served, and received in accordance with the above. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **October 15, 2020, at 10:00 a.m. (Prevailing Eastern Time)** (the "**Hearing**"). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Claim(s) that are the subject of such Response. If the Debtors do continue the Hearing with respect to such Proof of Claim(s) or Ballot(s), then the Hearing on the Objection with respect to such Proof of Claim(s) or Ballot(s) will be held at a later date. If the Debtors do not continue the Hearing with respect to such Proof of Claim(s) or Ballot(s), then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE that if Claimant does not timely file and serve a Response to the Objection, the Debtors may, on or after the Response Deadline, submit to the Court an order substantially in the form of the proposed order annexed as **Exhibit D** to the Objection, which order may be entered without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that, if the Court does NOT disallow and/or expunge the Claims listed on **Exhibits A-C**, the Debtors retain the right to object on other grounds to the Claim(s) at a later date. Claimant will receive a separate notice of any such objection(s).

PLEASE TAKE FURTHER NOTICE that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Court's website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at <https://restructuring.primeclerk.com/sears>. **CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR PROOF(S) OF CLAIM.**

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

Jacqueline Marcus

Garrett A. Fail

Sunny Singh

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors

and Debtors in Possession

Exhibit B

Disputed Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 2 - Disputed Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed and Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Debtors' Estimated Allowed Amount	Reason for Proposed Disallowance
1.	CLERMONT COUNTY TREASURER	20187	Kmart Corporation	-	-	\$102,080.01	-	-	\$102,080.01	\$0.00	Claim is not adequately supported
2.	COUNTY OF LEXINGTON	8383	Sears Holdings Corporation	-	-	\$25,088.62	-	-	\$25,088.62	\$0.00	The Claim asserts amounts owed subsequent to the termination of the corresponding lease
3.	DESOTO COUNTY, MISSISSIPPI	19770	Sears, Roebuck and Co.	-	-	-	\$545,014.50	-	\$545,014.50	\$0.00	Claim is not adequately supported
4.	KING COUNTY TREASURY	11206	Sears, Roebuck and Co.	-	-	\$22,533.47	-	-	\$22,533.47	\$0.00	All asserted amounts are either paid / satisfied or relate to properties which are not a part of the Sears Estate
5.	LEE COUNTY TAX COLLECTOR	19900	Florida Builder Appliances, Inc.	-	-	\$4,152.21	-	-	\$4,152.21	\$0.00	The Claim was satisfied and/or released, as associated contract was assumed and assigned to Transform Holdco LLC.
6.	MIAMI-DADE COUNTY TAX COLLECTOR	7737	Sears Holdings Corporation	-	-	\$1,090.98	-	-	\$1,090.98	\$0.00	The Claim refers to a property which is not a part of the Sears Estate
7.	MONTGOMERY COUNTY	19910	Sears, Roebuck and Co.	-	-	\$3,735.84	-	-	\$3,735.84	\$0.00	The Claim refers to a property which is not a part of the Sears Estate
8.	PALM BEACH COUNTY TAX COLLECTOR	11359	Sears, Roebuck and Co.	-	-	\$26,159.12	-	-	\$26,159.12	\$0.00	The Claim was satisfied and/or released, as associated contract was assumed and assigned to Transform Holdco LLC.
9.	Washoe County Treasurer	26217	Sears Holdings Corporation	-	-	-	\$7,654.28	-	\$7,654.28	\$0.00	The Claim was satisfied and/or released, as a portion of the claim has been paid and the associated contract was assumed and assigned to Transform Holdco LLC for the remaining amount

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 Facsimile: (212) 310-8007
 Ray C. Schrock, P.C.
 Jacqueline Marcus
 Garrett A. Fail
 Sunny Singh

*Attorneys for Debtors
 and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (RDD)
	:
Debtors.¹	: (Jointly Administered)
-----X	

**DEBTORS' TWENTY-SECOND OMNIBUS
OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

**THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
 PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OMNIBUS OBJECTION**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

**SHOULD LOCATE THEIR NAMES AND PROOFS OF CLAIM ON
THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.**

**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE
DEBTORS' COUNSEL, MICHAEL T. BUSCHMANN, ESQ., AT (212) 310-8016.**

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

Background

1. Beginning on October 15, 2018 and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the “**Court**”) a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors. No trustee or examiner has been appointed in these chapter 11 cases.

3. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. On February 8, 2019, the Court entered the *Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of the Debtors’ Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief* (ECF No. 2507) (the “**Sale Order**”), approving that certain Asset Purchase Agreement (as amended, the “**APA**”)

pursuant to which the Debtors sold substantially all their assets (the “**Sale Transaction**”) to Transform Holdco LLC (“**Transform**”). The Sale Transaction closed on February 11, 2019 (the “**Closing Date**”).

5. On October 15, 2019, the Court confirmed the *Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (the “**Plan**”).²

6. Additional information regarding the Debtors’ business, capital structure, and the Plan is set forth in the *Disclosure Statement for Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (ECF No. 4478).

Jurisdiction

7. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and the Claims Procedures Order, seeking entry of an order disallowing and expunging the Claims listed on **Exhibits A-C** annexed hereto, all of which relate to property tax claims for property previously leased or owned by the Debtors (collectively, the “**Property Tax Claims**”).

9. The Debtors have examined each Property Tax Claim, all documentation provided with respect to each Property Tax Claim, and the Debtors’ respective books and records, and have determined in each case the Property Tax Claim asserts a Claim against the Debtors for which the Debtors have no liability.

10. The Property Tax Claims listed in **Exhibit A** (the “**Disallowed Property Tax Claims**”) should be disallowed and expunged as the Debtors’ books and records show that the Disallowed Property Tax Claims were previously paid in full or otherwise satisfied.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Plan.

11. The Property Tax Claims listed in **Exhibit B** (the “**Disputed Property Tax Claims**”) should be disallowed and expunged as the supporting documentation attached to the Disputed Property Tax Claims indicates that the invoices are not entitled to payment by the Debtors’ estates because (i) they are not adequately supported with sufficient information showing a claim against the Debtors’ estates, (ii) they assert amounts owed for a period subsequent to the termination of a corresponding lease, (iii) they assert amounts that the Debtors’ books and records show were previously paid in full or otherwise satisfied; (iv) they assert amounts relating to properties which are not a part of the Debtors’ estates; and/or (v) they assert amounts that were satisfied and/or released when the associated unexpired lease was assumed and assigned to Transform Holdco.

12. The Property Tax Claims listed in **Exhibit C** (the “**Duplicate/Amended Property Tax Claims**”) should be disallowed and expunged as the Debtors’ books and records show that, in each case, the Duplicate/Amended Property Tax Claims are either duplicative of, or were superseded by, at least one corresponding claim identified under the heading “*Surviving Claims*” in **Exhibit C** (the “**Surviving Claims**”). This Objection does not affect any of the Surviving Claims and does not constitute an admission or acknowledgement by the Debtors that any such claims should be allowed. Unless the Surviving Claims were previously allowed, the Debtors preserve their rights to later object on any basis to any Surviving Claim.

13. The Debtors, therefore, request that the Property Tax Claims be disallowed and expunged accordingly. A proposed form of order granting the relief requested herein is annexed hereto as **Exhibit D** (the “**Proposed Order**”).

The Property Tax Claims Should Be Disallowed and Expunged

14. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL

6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

15. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 892 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). This Court routinely disallows and expunges duplicative claims filed against the same debtor. *See, e.g. In re Tops Holding II Corporation*, Case No. 18-22279 (RDD) (Bankr. S.D.N.Y. Mar. 11, 2019) (ECF No. 880) (disallowing and expunging duplicative claims); *In re Ezra Holdings Ltd.*, Case No. 17-22405 (RDD) (Bankr. S.D.N.Y. Sept. 10, 2018) (ECF No. 464) (same); *In re 21st Century Oncology Holdings, Inc.*, Case No. 17-22770 (RDD) (Bankr. S.D.N.Y. Apr. 27, 2018) (ECF No. 1078) (same); *In re The Great Atlantic & Pacific Tea Company, Inc.*, Case No. 15-23007 (RDD) (Bankr. S.D.N.Y. Sept. 1, 2016) (ECF No. 3161) (same); *In re MPM Silicones, LLC*, Case No. 14-22503 (RDD) (Bankr. S.D.N.Y. Jan. 21, 2015) (ECF No. 1354) (same); *In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Bankr. S.D.N.Y. Sept. 18, 2013) (ECF No. 702) (same); *In re Hostess Brands, Inc.*, Case No. 12-22052 (RDD) (Bankr. S.D.N.Y. Dec. 5, 2012) (ECF No. 1886) (same); *In re Delphi Corporation*, Case No. 05-44481 (RDD) (Bankr. S.D.N.Y. June 29, 2007) (ECF No. 8442) (same).

16. Further, pursuant to Bankruptcy Rule 3007(d)(5), a debtor may object to claims and seek their disallowance where such claims “have been satisfied or released during the case in accordance

with the [Bankruptcy] Code, applicable rules, or a court order” Fed. R. Bankr. P. 3007(d)(5). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff’d sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

17. The Debtors have reviewed the Property Tax Claims, all documents furnished by the claimants with respect to the Property Tax Claims, and the Debtors’ books and records, and have determined that each Property Tax Claim asserts a claim for which the Debtors have no corresponding liability.

18. Therefore, the Debtors are not liable for the Property Tax Claims. To ensure that the claims register is accurate, and to avoid the possibility of improper recovery against the Debtors’ estates, the Debtors request that the Court disallow and expunge the Property Tax Claims as set forth in **Exhibits A-C**.

Reservation of Rights

19. The Debtors hereby reserve the right to object in the future to any of the Claims subject to this Objection on any ground, and to amend, modify, and/or supplement this Objection to the extent an objection to a Claim is not granted. A separate notice and hearing will be scheduled for any such objection.

Notice

20. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”). The Debtors respectfully submit that no further notice is required.

21. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
Sunny Singh
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*Attorneys for Debtors
and Debtors in Possession*

Exhibit B

Disputed Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 2 - Disputed Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed and Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Debtors' Estimated Allowed Amount	Reason for Proposed Disallowance
1.	CLERMONT COUNTY TREASURER	20187	Kmart Corporation	-	-	\$102,080.01	-	-	\$102,080.01	\$0.00	Claim is not adequately supported
2.	COUNTY OF LEXINGTON	8383	Sears Holdings Corporation	-	-	\$25,088.62	-	-	\$25,088.62	\$0.00	The Claim asserts amounts owed subsequent to the termination of the corresponding lease
3.	DESOTO COUNTY, MISSISSIPPI	19770	Sears, Roebuck and Co.	-	-	-	\$545,014.50	-	\$545,014.50	\$0.00	Claim is not adequately supported
4.	KING COUNTY TREASURY	11206	Sears, Roebuck and Co.	-	-	\$22,533.47	-	-	\$22,533.47	\$0.00	All asserted amounts are either paid / satisfied or relate to properties which are not a part of the Sears Estate
5.	LEE COUNTY TAX COLLECTOR	19900	Florida Builder Appliances, Inc.	-	-	\$4,152.21	-	-	\$4,152.21	\$0.00	The Claim was satisfied and/or released, as associated contract was assumed and assigned to Transform Holdco LLC.
6.	MIAMI-DADE COUNTY TAX COLLECTOR	7737	Sears Holdings Corporation	-	-	\$1,090.98	-	-	\$1,090.98	\$0.00	The Claim refers to a property which is not a part of the Sears Estate
7.	MONTGOMERY COUNTY	19910	Sears, Roebuck and Co.	-	-	\$3,735.84	-	-	\$3,735.84	\$0.00	The Claim refers to a property which is not a part of the Sears Estate
8.	PALM BEACH COUNTY TAX COLLECTOR	11359	Sears, Roebuck and Co.	-	-	\$26,159.12	-	-	\$26,159.12	\$0.00	The Claim was satisfied and/or released, as associated contract was assumed and assigned to Transform Holdco LLC.
9.	Washoe County Treasurer	26217	Sears Holdings Corporation	-	-	-	\$7,654.28	-	\$7,654.28	\$0.00	The Claim was satisfied and/or released, as a portion of the claim has been paid and the associated contract was assumed and assigned to Transform Holdco LLC. for the remaining amount

Exhibit D

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
:
SEARS HOLDINGS CORPORATION, *et al.*, : Case No. 18-23538 (RDD)
:
Debtors.¹ : (Jointly Administered)
-----X

**ORDER GRANTING DEBTORS' TWENTY-SECOND
OMNIBUS OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

Upon the *Debtors' Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims)*, filed September 18, 2020 (the “**Objection**”),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502 under title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), and the Claims Procedures Order for an order (i) disallowing and expunging the Property Tax Claims, and (ii) granting related relief, all as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Court having held a hearing to consider the relief requested in the Objection on October 15, 2020 (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Court; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

1. The Objection is granted.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Disallowed Property Tax Claim listed on **Exhibit 1** annexed to this Order is disallowed and expunged in its entirety, and each such Disallowed Property Tax Claim shall be deleted from the claims register.
3. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Disputed Property Tax Claims listed on **Exhibit 2** annexed to this Order is disallowed and expunged in its entirety, and each such Disputed Property Tax Claim shall be deleted from the claims register.
4. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Duplicate/Amended Property Tax Claims listed on **Exhibit 3** annexed to this Order is disallowed and expunged in its entirety, and each such Duplicate/Amended Property Tax Claim shall be deleted from the claims register.

5. The disallowance and expungement of the Duplicate/Amended Property Tax Claims does not constitute any admission or finding concerning any of the Surviving Claims listed on **Exhibit 3**, and the Surviving Claims are neither allowed nor disallowed by this Order.

6. Nothing in this Order or in the Objection (i) constitutes any finding or determination concerning the identification of the agreements that were assumed and assigned to Transform Holdco LLC or any of its affiliates (collectively, “**Transform**”) or the liabilities, if any, associated therewith, or (ii) imposes any obligation on Transform to satisfy any of the Property Tax Claims listed on **Exhibits 1-3** hereto, as to which all of Transform’s rights and defenses are expressly reserved.

7. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object to or defend on any basis are expressly reserved with respect to any Property Tax Claim referenced or identified in the Objection that is not listed on **Exhibits 1-3**.

8. The Debtors, the Debtors’ claims and noticing agent, Prime Clerk, and the Clerk of this Court are authorized to take all actions necessary or appropriate to give effect to this Order.

9. The terms and conditions of this Order are effective immediately upon entry.

Dated: _____, 2020
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 2

Disputed Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 2 - Disputed Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Satisfied Claims to be Disallowed and Expunged											
Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount	Debtors' Estimated Allowed Amount	Reason for Proposed Disallowance
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3.	DESOTO COUNTY, MISSISSIPPI	19770	Sears, Roebuck and Co.	-	-	-	\$545,014.50	-	\$545,014.50	\$0.00	Claim is not adequately supported
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9.	Washoe County Treasurer	26217	Sears Holdings Corporation	-	-	-	\$7,654.28	-	\$7,654.28	\$0.00	The Claim was satisfied and/or released, as a portion of the claim has been paid and the associated contract was assumed and assigned to Transform Holdco LLC. for the remaining amount

Exhibit L

Exhibit L

22nd Omni Ex. 3 Service List

Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Anderson County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Anderson County, Texas	The County of Anderson, Texas	P.O. Drawer 1990			Palestine	TX	75802-1990
Atlanta ISD	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Bastrop County	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Bastrop County	P.O. Drawer 579				Bastrop	TX	78602-0579
Bell County TAD	Tara LeDay	McCreary, Veselka, Bragg & Allen, PC	PO Box 1269		Round Rock	TX	78680-1269
Bell County TAD	Tax Appraisal District of Bell County	PO Box 390			Belton	TX	76513-0390
Bell County Tax Appraisal District	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Bell County Tax Appraisal District	Tax Appraisal District of Bell County	P.O. Box 390			Belton	TX	76513-0390
Bowie CAD	Bowie Central Appraisal District	PO Box 1269			Round Rock	TX	78680-1269
Bowie CAD	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Bowie Central Appraisal District							

Exhibit L

22nd Omni Ex. 3 Service List

Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Brazos County, Texas	4151 County Park Court				Bryan	TX	77802-1430
Brazos County, Texas	c/o McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Brown County Appraisal District	403 Fisk Ave				Brownwood	TX	76801-2929
Brown County Appraisal District	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Cameron County	Diane W. Sanders	P.O. Box 17428			Austin	TX	78760
Cherokee County CAD	Cherokee County Appraisal District	PO Box 494			Rusk	TX	75785-0494
Cherokee County CAD	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
City of Atlanta	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
City of Eagle Pass	100 S Monroe				Eagle Pass	TX	78852
City of Eagle Pass	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	711 Navarro Street, Suite 300		San Antonio	TX	78205
City of Frisco	Linebarger Goggan Blair & Sampson, LLP	Attn: Elizabeth Weller and Laurie A Spindler	2777 N. Stemmons Freeway	Suite 1000	Dallas	TX	75207
City of Stephenville	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
City of Sulphur Springs	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
City of Waco and/or Waco Independent School District	c/o McCreary Law Firm	PO Box 1669			Waco	TX	76703-1669
City of Waco and/or Waco Independent School District	McCreary, Veselka, Bragg & Allen, PC	Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Dallas County	Elizabeth Weller	Laurie A Spindler	Linebarger Goggan Blair & Sampson, LLP	2777 N. Stemmons Freeway Suite 1000	Dallas	TX	75207

Exhibit L

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Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Denton County, Texas	McCreary, Veselka, Bragg & Allen PC	Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Denton County, Texas	PO Box 1277				Denton	TX	76202-1277
Eagle Pass ISD	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	711 Navarro, Suite 300		San Antonio	TX	78205
Elko County Treasurer	571 Idaho St	Suite 101			Elko	NV	89801-3715
Ellis County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Erath County, Texas	County of Erath	320 W. College			Stephenville	TX	76401-4218
Erath County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Harrison CAD	McCreary, Veselka, Bragg & Allen, P.C.	Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Harrison County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Harrison County, Texas	PO Box 967				Marshall	TX	75671-0967
Hays County, Texas	712 S. Stagecoach Trail, Ste 1120				San Marcos	TX	78666-6073
Hays County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Hood CAD	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Hopkins County	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Irving ISD	Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
McLennan County	Attn: Diane W. Sanders	PO Box 17428			Austin	TX	78760
Mexia Independent School District	Limestone Co. Tax Office	PO Box 539			Groesbeck	TX	76642-0539
Mexia Independent School District	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Midland CAD	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269

Exhibit L

22nd Omni Ex. 3 Service List

Served via first class mail

Name	Address1	Address2	Address3	Address4	City	State	Postal Code
Midland CAD	P.O. Box 908002				Midland	TX	79708-0002
Tarrant County	Linebarger Goggan Blair & Sampson LLP	Elizabeth Walker	Laurie A Spindler	2777 N. Stemmons Frwy Ste 1000	Dallas	TX	75207
Tax Appraisal District of Bell County, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Tara LeDay	P.O. Box 1269		Round Rock	TX	78680-1269
Terry CAD	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Terry CAD	PO Box 426				Brownfield	TX	79316-0426
The County of Anderson, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
The County of Anderson, Texas	P.O. Drawer 1990				Palestine	TX	75802-1990
Twin Falls County Treasurer	P.O Box 88				Twin Falls	ID	83303-0088
Williamson County, Texas	904 South Main				Georgetown	TX	78626-5829
Williamson County, Texas	McCreary, Veselka, Bragg & Allen, PC	Attn: Tara LeDay	PO Box 1269		Round Rock	TX	78680-1269
Yavapai County Treasurer	1015 Fair St				Prescott	AZ	86305-1807

Exhibit M

SRF 46312

Hearing Date and Time: October 15, 2020 at 10:00 a.m. (Eastern Time)

Response Deadline: October 9, 2020 at 4:00 p.m. (Eastern Time)

THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE DEBTORS' TWENTY-SECOND OMNIBUS OBJECTION TO PROOFS OF CLAIM SHOULD REVIEW THE OMNIBUS OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR PROOF(S) OF CLAIM ARE LOCATED IN THE OMNIBUS OBJECTION, AND/OR THE EXHIBIT ATTACHED THERETO, TO DETERMINE WHETHER THIS OMNIBUS OBJECTION AFFECTS THEIR PROOF(S) OF CLAIM.

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, MICHAEL T. BUSCHMANN, ESQ., AT (212) 310-8016.**

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
Sunny Singh

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SEARS HOLDINGS CORPORATION, et al.,	:	Case No. 18-23538 (RDD)
	:	
Debtors.¹	:	(Jointly Administered)
-----	X	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

**NOTICE OF HEARING ON DEBTORS' TWENTY-SECOND
OMNIBUS OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

PLEASE TAKE NOTICE that, on September 18, 2020, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) filed the *Debtors’ Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Court**”).

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Court disallow and expunge in full one or more proofs of claim (each a “**Claim**” and, collectively, the “**Claims**”) listed on **Exhibits A-C** annexed to this Notice, on the ground(s) that such Claim(s) have been paid or satisfied or are duplicate claims of others filed. **Any Claim that the Court disallows and expunges will be treated as if it had not been filed and the holder of such Claim will not be entitled to any distribution on account thereof.**

PLEASE TAKE FURTHER NOTICE that the *Court-Ordered Claims Hearing Procedures* (the “**Claims Hearing Procedures**”), annexed to this Notice as **Exhibit D**, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the disallowance and expungement of a Claim without further notice to the applicable Claimant(s).

PLEASE TAKE FURTHER NOTICE that, if Claimant does NOT oppose the reduction, disallowance and expungement of its applicable Claim(s), then Claimant does NOT need to file a written response (the “**Response**”) to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that, if Claimant DOES oppose the reduction, disallowance and expungement of its applicable Claim(s), then Claimant **MUST** file with the Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **October 9, 2020, at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and shall be filed with the Bankruptcy Court (i) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (ii) by all other parties-in-interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), so as to be filed with the Bankruptcy Court and received by the parties listed below by or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Court, the names of the

Debtors, the case number, and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, as applicable, for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Claim, to the extent not included with the Claim previously filed with the Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant's Response, if different from that presented in the applicable Claim; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant's designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Claim on Claimant's behalf.

PLEASE TAKE FURTHER NOTICE that the Court will consider a Response only if the Response is timely filed, served, and received in accordance with the above. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **October 15, 2020, at 10:00 a.m. (Prevailing Eastern Time)** (the "**Hearing**"). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Claim(s) that are the subject of such Response. If the Debtors do continue the Hearing with respect to such Proof of Claim(s) or Ballot(s), then the Hearing on the Objection with respect to such Proof of Claim(s) or Ballot(s) will be held at a later date. If the Debtors do not continue the Hearing with respect to such Proof of Claim(s) or Ballot(s), then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE that if Claimant does not timely file and serve a Response to the Objection, the Debtors may, on or after the Response Deadline, submit to the Court an order substantially in the form of the proposed order annexed as **Exhibit D** to the Objection, which order may be entered without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that, if the Court does NOT disallow and/or expunge the Claims listed on **Exhibits A-C**, the Debtors retain the right to object on other grounds to the Claim(s) at a later date. Claimant will receive a separate notice of any such objection(s).

PLEASE TAKE FURTHER NOTICE that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Court's website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at <https://restructuring.primeclerk.com/sears>. **CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE COURT TO DISCUSS THE MERITS OF THEIR PROOF(S) OF CLAIM.**

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

Jacqueline Marcus

Garrett A. Fail

Sunny Singh

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors

and Debtors in Possession

Exhibit C

Duplicate/Amended Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 3 - Amended or Duplicate Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Claims to be Disallowed											Surviving Claims								
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Reason for Claim to be Disallowed	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **
1.	ANDERSON COUNTY, TEXAS	440	SEARS OPERATIONS LLC			\$7,029.77			\$7,029.77	Duplicate									
2.	ANDERSON COUNTY, TEXAS	3801	SEARS, ROEBUCK AND CO.			\$7,029.77			\$7,029.77	Duplicate	ANDERSON COUNTY, TEXAS	3818	SEARS HOLDINGS CORPORATION			\$7,029.77			\$7,029.77
3.	ATLANTA ISD	20322	SEARS, ROEBUCK AND CO.		\$1,955.67				\$1,955.67	Duplicate	ATLANTA ISD	20499	SEARS, ROEBUCK AND CO.		\$1,955.67				\$1,955.67
4.	BASTROP COUNTY	2349	SEARS, ROEBUCK AND CO.			\$7,661.93			\$7,661.93	Duplicate	BASTROP COUNTY	4806	SEARS OPERATIONS LLC			\$7,661.93			\$7,661.93
5.	Bell County Tax Appraisal District	391	Sears Holdings Corporation			\$52,288.14			\$52,288.14	Duplicate									
6.	Bell County Tax Appraisal District	3047	Sears, Roebuck and Co.			\$52,288.14			\$52,288.14	Duplicate	Tax Appraisal District of Bell County	4677	Sears Operations LLC			\$52,288.14			\$52,288.14
7.	Bowie CAD	1466	Kmart Stores of Texas LLC			\$109,848.12			\$109,848.12	Duplicate									
8.	Bowie CAD	1474	Kmart Corporation			\$109,848.12			\$109,848.12	Duplicate									
9.	Bowie Central Appraisal District	2129	Sears Operations LLC			\$109,848.12			\$109,848.12	Duplicate	Bowie CAD	418	Sears Holdings Corporation			\$109,848.12			\$109,848.12
10.	Bowie Central Appraisal District	3805	Sears, Roebuck and Co.			\$109,848.12			\$109,848.12	Duplicate									
11.	Bowie CAD	418	Sears Holdings Corporation			\$109,848.12			\$109,848.12	Amended									
12.	Bowie Central Appraisal District	6998	Sears Holdings Corporation			\$115,340.57			\$115,340.57	Amended	Bowie Central Appraisal District, collecting property taxes for The County of Bowie, Texas, The City of Bowie, Texas, and the City of Bowie, Texas	26252	Sears Holdings Corporation			\$21,052.46			\$21,052.46
13.	BRAZOS COUNTY, TEXAS	333	SEARS HOLDINGS CORPORATION			\$27,941.92			\$27,941.92	Duplicate	BRAZOS COUNTY, TEXAS	4808	SEARS OPERATIONS LLC			\$27,941.92			\$27,941.92
14.	BROWN COUNTY APPRAISAL DISTRICT	3373	SEARS OPERATIONS LLC			\$9,022.91			\$9,022.91	Duplicate	BROWN COUNTY APPRAISAL DISTRICT	4717	SEARS, ROEBUCK AND CO.			\$9,022.91			\$9,022.91
15.	CAMERON COUNTY	20247	SEARS, ROEBUCK AND CO.			\$50,821.96			\$50,821.96	Duplicate	CAMERON COUNTY	20413	KMART CORPORATION			\$50,821.96			\$50,821.96
16.	CHEROKEE COUNTY CAD	398	SEARS OPERATIONS LLC			\$3,260.95			\$3,260.95	Duplicate	CHEROKEE COUNTY CAD	2073	SEARS HOLDINGS CORPORATION			\$3,260.95			\$3,260.95
17.	CITY OF ATLANTA	20321	SEARS, ROEBUCK AND CO.		\$1,017.32				\$1,017.32	Duplicate	CITY OF ATLANTA	20498	SEARS, ROEBUCK AND CO.		\$1,017.32				\$1,017.32
18.	CITY OF EAGLE PASS	20382	SEARS, ROEBUCK AND CO.		\$1,492.72				\$1,492.72	Duplicate	CITY OF EAGLE PASS	20495	SEARS, ROEBUCK AND CO.		\$1,492.72				\$1,492.72
19.	CITY OF FRISCO	20315	SEARS, ROEBUCK AND CO.		\$1,080.25				\$1,080.25	Duplicate	CITY OF FRISCO	20496	SEARS, ROEBUCK AND CO.		\$1,080.25				\$1,080.25
20.	CITY OF STEPHENVILLE	20348	SEARS, ROEBUCK AND CO.		\$1,331.85				\$1,331.85	Duplicate	CITY OF STEPHENVILLE	20361	SEARS, ROEBUCK AND CO.		\$1,331.85				\$1,331.85
21.	CITY OF SULPHUR SPRINGS	20319	SEARS, ROEBUCK AND CO.		\$1,205.78				\$1,205.78	Duplicate									
22.	CITY OF SULPHUR SPRINGS	20504	SEARS, ROEBUCK AND CO.		\$1,205.78				\$1,205.78	Duplicate	CITY OF SULPHUR SPRINGS	3574	SEARS, ROEBUCK AND CO.			\$1,205.78			\$1,205.78

* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.
** Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 3 - Amended or Duplicate Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Claims to be Disallowed											Surviving Claims								
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Reason for Claim to be Disallowed	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **
23.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	7287	SEARS HOLDINGS CORPORATION		\$55,260.99				\$55,260.99	Amended	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	20399	SEARS, ROEBUCK AND CO.			\$41,166.43			\$41,166.43
24.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	497	SEARS, ROEBUCK AND CO.			\$1,474.56			\$1,474.56	Duplicate	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	2319	SEARS HOLDINGS CORPORATION			\$1,474.56			\$1,474.56
25.	Dallas County	20327	Sears, Roebuck and Co.		\$1,059,413.65				\$1,059,413.65	Duplicate	Dallas County	20365	Sears, Roebuck and Co.		\$1,059,413.65				\$1,059,413.65
26.	DENTON COUNTY, TEXAS	2263	SEARS OPERATIONS LLC			\$34,419.06			\$34,419.06	Duplicate	DENTON COUNTY, TEXAS	2267	SEARS, ROEBUCK AND CO.			\$34,419.06			\$34,419.06
27.	EAGLE PASS ISD	20385	SEARS, ROEBUCK AND CO.		\$3,206.60				\$3,206.60	Duplicate	EAGLE PASS ISD	20494	SEARS, ROEBUCK AND CO.		\$3,206.60				\$3,206.60
28.	ELKO COUNTY TREASURER	19073	SEARS, ROEBUCK AND CO.				\$9,369.19		\$9,369.19	Duplicate	ELKO COUNTY TREASURER	20543	SEARS, ROEBUCK AND CO.				\$9,376.19		\$9,376.19
29.	ELLIS COUNTY	20323	SEARS, ROEBUCK AND CO.		\$8,483.16				\$8,483.16	Duplicate	ELLIS COUNTY	20506	SEARS, ROEBUCK AND CO.		\$8,483.16				\$8,483.16
30.	ERATH COUNTY, TEXAS	437	SEARS OPERATIONS LLC			\$994.52			\$994.52	Duplicate	ERATH COUNTY, TEXAS	3794	SEARS HOLDINGS CORPORATION			\$994.52			\$994.52
31.	ERATH COUNTY, TEXAS	3532	SEARS, ROEBUCK AND CO.			\$994.52			\$994.52	Duplicate			SEARS HOLDINGS CORPORATION						
32.	HARRISON CENTRAL APPRAISAL DISTRICT	445	SEARS OPERATIONS LLC			\$4,765.82			\$4,765.82	Duplicate	HARRISON CAD	2948	SEARS HOLDINGS CORPORATION			\$4,765.82			\$4,765.82
33.	HARRISON COUNTY, TEXAS	441	SEARS OPERATIONS LLC			\$890.47			\$890.47	Duplicate	HARRISON COUNTY, TEXAS	2264	SEARS HOLDINGS CORPORATION			\$890.47			\$890.47
34.	HAYS COUNTY, TEXAS	475	SEARS OPERATIONS LLC			\$393.58			\$393.58	Duplicate	HAYS COUNTY, TEXAS	3799	SEARS HOLDINGS CORPORATION			\$393.58			\$393.58
35.	HOOD CAD	20320	SEARS, ROEBUCK AND CO.		\$4,143.91				\$4,143.91	Duplicate	HOOD CAD	20497	SEARS, ROEBUCK AND CO.		\$4,143.91				\$4,143.91
36.	HOPKINS COUNTY	20324	SEARS, ROEBUCK AND CO.		\$2,397.55				\$2,397.55	Duplicate	HOPKINS COUNTY	20500	SEARS, ROEBUCK AND CO.		\$2,397.55				\$2,397.55
37.	IRVING ISD	20350	SEARS, ROEBUCK AND CO.		\$8,456.26				\$8,456.26	Duplicate	IRVING ISD	20360	SEARS, ROEBUCK AND CO.		\$8,456.26				\$8,456.26
38.	MCLENNAN COUNTY	20231	SEARS, ROEBUCK AND CO.			\$12,535.78			\$12,535.78	Duplicate	MCLENNAN COUNTY	20375	SEARS, ROEBUCK AND CO.			\$12,535.78			\$12,535.78
39.	MEXIA INDEPENDENT SCHOOL DISTRICT	7178	SEARS, ROEBUCK AND CO.		\$3,448.92				\$3,448.92	Duplicate	MEXIA INDEPENDENT SCHOOL DISTRICT	7322	SEARS HOLDINGS CORPORATION		\$3,448.92				\$3,448.92
40.	MIDLAND CAD	478	SEARS HOLDINGS CORPORATION			\$18,546.33			\$18,546.33	Duplicate	MIDLAND CENTRAL APPRAISAL DISTRICT	3809	SEARS OPERATIONS LLC			\$18,546.33			\$18,546.33
41.	Tarrant County	20332	Sears, Roebuck and Co.		\$157,404.19				\$157,404.19	Duplicate	Tarrant County	20356	Sears, Roebuck and Co.		\$157,404.19				\$157,404.19
42.	Bell County TAD	7040	Sears Holdings Corporation		\$54,902.65				\$54,902.65	Amended	Tax Appraisal District of Bell County	26093	Sears Holdings Corporation		\$45,297.05				\$45,297.05
43.	Tax Appraisal District of Bell County, Texas	20396	Sears Holdings Corporation			\$48,476.78			\$48,476.78	Amended			SEARS HOLDINGS CORPORATION						
44.	TERRY CAD	544	SEARS OPERATIONS LLC			\$284.90			\$284.90	Duplicate	TERRY CAD	4755	SEARS HOLDINGS CORPORATION			\$284.90			\$284.90
45.	TWIN FALLS COUNTY TREASURER	17198	SEARS HOLDINGS CORPORATION				\$729.00		\$729.00	Duplicate	TWIN FALLS COUNTY TREASURER	20066	SEARS HOLDINGS CORPORATION				\$729.00		\$729.00
46.	WILLIAMSON COUNTY, TEXAS	483	SEARS HOLDINGS CORPORATION			\$77,878.13			\$77,878.13	Duplicate	WILLIAMSON COUNTY, TEXAS	2944	SEARS, ROEBUCK AND CO.			\$77,878.13			\$77,878.13
47.	WILLIAMSON COUNTY, TEXAS	7212	SEARS HOLDINGS CORPORATION			\$73,047.81			\$73,047.81	Duplicate	WILLIAMSON COUNTY, TEXAS	7294	SEARS, ROEBUCK AND CO.			\$73,047.81			\$73,047.81
48.	WILLIAMSON COUNTY, TEXAS	7252	SEARS, ROEBUCK AND CO.			\$73,047.81			\$73,047.81	Duplicate			SEARS, ROEBUCK AND CO.						
49.	YAVAPAI COUNTY TREASURER	12668	SEARS HOLDINGS CORPORATION			\$2,580.01			\$2,580.01	Duplicate	YAVAPAI COUNTY TREASURER	12715	SEARS HOLDINGS CORPORATION			\$2,580.01			\$2,580.01

* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.
** Asserted amount includes any unliquidated amounts.

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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (RDD)
	:
Debtors.¹	: (Jointly Administered)
-----X	

**DEBTORS' TWENTY-SECOND OMNIBUS
OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

**THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
 PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OMNIBUS OBJECTION**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

**SHOULD LOCATE THEIR NAMES AND PROOFS OF CLAIM ON
THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.**

**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE
DEBTORS' COUNSEL, MICHAEL T. BUSCHMANN, ESQ., AT (212) 310-8016.**

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

Background

1. Beginning on October 15, 2018 and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the “**Court**”) a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors. No trustee or examiner has been appointed in these chapter 11 cases.

3. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. On February 8, 2019, the Court entered the *Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of the Debtors’ Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief* (ECF No. 2507) (the “**Sale Order**”), approving that certain Asset Purchase Agreement (as amended, the “**APA**”)

pursuant to which the Debtors sold substantially all their assets (the “**Sale Transaction**”) to Transform Holdco LLC (“**Transform**”). The Sale Transaction closed on February 11, 2019 (the “**Closing Date**”).

5. On October 15, 2019, the Court confirmed the *Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (the “**Plan**”).²

6. Additional information regarding the Debtors’ business, capital structure, and the Plan is set forth in the *Disclosure Statement for Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (ECF No. 4478).

Jurisdiction

7. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and the Claims Procedures Order, seeking entry of an order disallowing and expunging the Claims listed on **Exhibits A-C** annexed hereto, all of which relate to property tax claims for property previously leased or owned by the Debtors (collectively, the “**Property Tax Claims**”).

9. The Debtors have examined each Property Tax Claim, all documentation provided with respect to each Property Tax Claim, and the Debtors’ respective books and records, and have determined in each case the Property Tax Claim asserts a Claim against the Debtors for which the Debtors have no liability.

10. The Property Tax Claims listed in **Exhibit A** (the “**Disallowed Property Tax Claims**”) should be disallowed and expunged as the Debtors’ books and records show that the Disallowed Property Tax Claims were previously paid in full or otherwise satisfied.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Plan.

11. The Property Tax Claims listed in **Exhibit B** (the “**Disputed Property Tax Claims**”) should be disallowed and expunged as the supporting documentation attached to the Disputed Property Tax Claims indicates that the invoices are not entitled to payment by the Debtors’ estates because (i) they are not adequately supported with sufficient information showing a claim against the Debtors’ estates, (ii) they assert amounts owed for a period subsequent to the termination of a corresponding lease, (iii) they assert amounts that the Debtors’ books and records show were previously paid in full or otherwise satisfied; (iv) they assert amounts relating to properties which are not a part of the Debtors’ estates; and/or (v) they assert amounts that were satisfied and/or released when the associated unexpired lease was assumed and assigned to Transform Holdco.

12. The Property Tax Claims listed in **Exhibit C** (the “**Duplicate/Amended Property Tax Claims**”) should be disallowed and expunged as the Debtors’ books and records show that, in each case, the Duplicate/Amended Property Tax Claims are either duplicative of, or were superseded by, at least one corresponding claim identified under the heading “*Surviving Claims*” in **Exhibit C** (the “**Surviving Claims**”). This Objection does not affect any of the Surviving Claims and does not constitute an admission or acknowledgement by the Debtors that any such claims should be allowed. Unless the Surviving Claims were previously allowed, the Debtors preserve their rights to later object on any basis to any Surviving Claim.

13. The Debtors, therefore, request that the Property Tax Claims be disallowed and expunged accordingly. A proposed form of order granting the relief requested herein is annexed hereto as **Exhibit D** (the “**Proposed Order**”).

The Property Tax Claims Should Be Disallowed and Expunged

14. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL

6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

15. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 892 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). This Court routinely disallows and expunges duplicative claims filed against the same debtor. *See, e.g. In re Tops Holding II Corporation*, Case No. 18-22279 (RDD) (Bankr. S.D.N.Y. Mar. 11, 2019) (ECF No. 880) (disallowing and expunging duplicative claims); *In re Ezra Holdings Ltd.*, Case No. 17-22405 (RDD) (Bankr. S.D.N.Y. Sept. 10, 2018) (ECF No. 464) (same); *In re 21st Century Oncology Holdings, Inc.*, Case No. 17-22770 (RDD) (Bankr. S.D.N.Y. Apr. 27, 2018) (ECF No. 1078) (same); *In re The Great Atlantic & Pacific Tea Company, Inc.*, Case No. 15-23007 (RDD) (Bankr. S.D.N.Y. Sept. 1, 2016) (ECF No. 3161) (same); *In re MPM Silicones, LLC*, Case No. 14-22503 (RDD) (Bankr. S.D.N.Y. Jan. 21, 2015) (ECF No. 1354) (same); *In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Bankr. S.D.N.Y. Sept. 18, 2013) (ECF No. 702) (same); *In re Hostess Brands, Inc.*, Case No. 12-22052 (RDD) (Bankr. S.D.N.Y. Dec. 5, 2012) (ECF No. 1886) (same); *In re Delphi Corporation*, Case No. 05-44481 (RDD) (Bankr. S.D.N.Y. June 29, 2007) (ECF No. 8442) (same).

16. Further, pursuant to Bankruptcy Rule 3007(d)(5), a debtor may object to claims and seek their disallowance where such claims “have been satisfied or released during the case in accordance

with the [Bankruptcy] Code, applicable rules, or a court order” Fed. R. Bankr. P. 3007(d)(5). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff’d sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

17. The Debtors have reviewed the Property Tax Claims, all documents furnished by the claimants with respect to the Property Tax Claims, and the Debtors’ books and records, and have determined that each Property Tax Claim asserts a claim for which the Debtors have no corresponding liability.

18. Therefore, the Debtors are not liable for the Property Tax Claims. To ensure that the claims register is accurate, and to avoid the possibility of improper recovery against the Debtors’ estates, the Debtors request that the Court disallow and expunge the Property Tax Claims as set forth in **Exhibits A-C**.

Reservation of Rights

19. The Debtors hereby reserve the right to object in the future to any of the Claims subject to this Objection on any ground, and to amend, modify, and/or supplement this Objection to the extent an objection to a Claim is not granted. A separate notice and hearing will be scheduled for any such objection.

Notice

20. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”). The Debtors respectfully submit that no further notice is required.

21. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: September 18, 2020
New York, New York

/s/ Garrett A. Fail
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
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*Attorneys for Debtors
and Debtors in Possession*

Exhibit C

Duplicate/Amended Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 3 - Amended or Duplicate Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Claims to be Disallowed											Surviving Claims								
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Reason for Claim to be Disallowed	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **
1.	ANDERSON COUNTY, TEXAS	440	SEARS OPERATIONS LLC			\$7,029.77			\$7,029.77	Duplicate									
2.	ANDERSON COUNTY, TEXAS	3801	SEARS, ROEBUCK AND CO.			\$7,029.77			\$7,029.77	Duplicate	ANDERSON COUNTY, TEXAS	3818	SEARS HOLDINGS CORPORATION			\$7,029.77			\$7,029.77
3.	ATLANTA ISD	20322	SEARS, ROEBUCK AND CO.		\$1,955.67				\$1,955.67	Duplicate	ATLANTA ISD	20499	SEARS, ROEBUCK AND CO.		\$1,955.67				\$1,955.67
4.	BASTROP COUNTY	2349	SEARS, ROEBUCK AND CO.			\$7,661.93			\$7,661.93	Duplicate	BASTROP COUNTY	4806	SEARS OPERATIONS LLC			\$7,661.93			\$7,661.93
5.	Bell County Tax Appraisal District	391	Sears Holdings Corporation			\$52,288.14			\$52,288.14	Duplicate									
6.	Bell County Tax Appraisal District	3047	Sears, Roebuck and Co.			\$52,288.14			\$52,288.14	Duplicate	Tax Appraisal District of Bell County	4677	Sears Operations LLC			\$52,288.14			\$52,288.14
7.	Bowie CAD	1466	Kmart Stores of Texas LLC			\$109,848.12			\$109,848.12	Duplicate									
8.	Bowie CAD	1474	Kmart Corporation			\$109,848.12			\$109,848.12	Duplicate									
9.	Bowie Central Appraisal District	2129	Sears Operations LLC			\$109,848.12			\$109,848.12	Duplicate	Bowie CAD	418	Sears Holdings Corporation			\$109,848.12			\$109,848.12
10.	Bowie Central Appraisal District	3805	Sears, Roebuck and Co.			\$109,848.12			\$109,848.12	Duplicate									
11.	Bowie CAD	418	Sears Holdings Corporation			\$109,848.12			\$109,848.12	Amended									
12.	Bowie Central Appraisal District	6998	Sears Holdings Corporation			\$115,340.57			\$115,340.57	Amended	Bowie Central Appraisal District, collecting property taxes for The County of Bowie, Texas, The City of Bowie, Texas, and the City of Bowie, Texas	26252	Sears Holdings Corporation			\$21,052.46			\$21,052.46
											Bowie Central Appraisal District, Texas	20403	Sears Holdings Corporation			\$17,122.85			\$17,122.85
13.	BRAZOS COUNTY, TEXAS	333	SEARS HOLDINGS CORPORATION			\$27,941.92			\$27,941.92	Duplicate	BRAZOS COUNTY, TEXAS	4808	SEARS OPERATIONS LLC			\$27,941.92			\$27,941.92
14.	BROWN COUNTY APPRAISAL DISTRICT	3373	SEARS OPERATIONS LLC			\$9,022.91			\$9,022.91	Duplicate	BROWN COUNTY APPRAISAL DISTRICT	4717	SEARS, ROEBUCK AND CO.			\$9,022.91			\$9,022.91
15.	CAMERON COUNTY	20247	SEARS, ROEBUCK AND CO.			\$50,821.96			\$50,821.96	Duplicate	CAMERON COUNTY	20413	KMART CORPORATION			\$50,821.96			\$50,821.96
16.	CHEROKEE COUNTY CAD	398	SEARS OPERATIONS LLC			\$3,260.95			\$3,260.95	Duplicate	CHEROKEE COUNTY CAD	2073	SEARS HOLDINGS CORPORATION			\$3,260.95			\$3,260.95
17.	CITY OF ATLANTA	20321	SEARS, ROEBUCK AND CO.		\$1,017.32				\$1,017.32	Duplicate	CITY OF ATLANTA	20498	SEARS, ROEBUCK AND CO.		\$1,017.32				\$1,017.32
18.	CITY OF EAGLE PASS	20382	SEARS, ROEBUCK AND CO.		\$1,492.72				\$1,492.72	Duplicate	CITY OF EAGLE PASS	20495	SEARS, ROEBUCK AND CO.		\$1,492.72				\$1,492.72
19.	CITY OF FRISCO	20315	SEARS, ROEBUCK AND CO.		\$1,080.25				\$1,080.25	Duplicate	CITY OF FRISCO	20496	SEARS, ROEBUCK AND CO.		\$1,080.25				\$1,080.25
20.	CITY OF STEPHENVILLE	20348	SEARS, ROEBUCK AND CO.		\$1,331.85				\$1,331.85	Duplicate	CITY OF STEPHENVILLE	20361	SEARS, ROEBUCK AND CO.		\$1,331.85				\$1,331.85
21.	CITY OF SULPHUR SPRINGS	20319	SEARS, ROEBUCK AND CO.		\$1,205.78				\$1,205.78	Duplicate									
22.	CITY OF SULPHUR SPRINGS	20504	SEARS, ROEBUCK AND CO.		\$1,205.78				\$1,205.78	Duplicate	CITY OF SULPHUR SPRINGS	3574	SEARS, ROEBUCK AND CO.			\$1,205.78			\$1,205.78

* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.
** Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 3 - Amended or Duplicate Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Claims to be Disallowed											Surviving Claims								
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Reason for Claim to be Disallowed	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **
23.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	7287	SEARS HOLDINGS CORPORATION		\$55,260.99				\$55,260.99	Amended	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	20399	SEARS, ROEBUCK AND CO.			\$41,166.43			\$41,166.43
24.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	497	SEARS, ROEBUCK AND CO.			\$1,474.56			\$1,474.56	Duplicate	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	2319	SEARS HOLDINGS CORPORATION			\$1,474.56			\$1,474.56
25.	Dallas County	20327	Sears, Roebuck and Co.		\$1,059,413.65				\$1,059,413.65	Duplicate	Dallas County	20365	Sears, Roebuck and Co.		\$1,059,413.65				\$1,059,413.65
26.	DENTON COUNTY, TEXAS	2263	SEARS OPERATIONS LLC			\$34,419.06			\$34,419.06	Duplicate	DENTON COUNTY, TEXAS	2267	SEARS, ROEBUCK AND CO.			\$34,419.06			\$34,419.06
27.	EAGLE PASS ISD	20385	SEARS, ROEBUCK AND CO.		\$3,206.60				\$3,206.60	Duplicate	EAGLE PASS ISD	20494	SEARS, ROEBUCK AND CO.		\$3,206.60				\$3,206.60
28.	ELKO COUNTY TREASURER	19073	SEARS, ROEBUCK AND CO.				\$9,369.19		\$9,369.19	Duplicate	ELKO COUNTY TREASURER	20543	SEARS, ROEBUCK AND CO.				\$9,376.19		\$9,376.19
29.	ELLIS COUNTY	20323	SEARS, ROEBUCK AND CO.		\$8,483.16				\$8,483.16	Duplicate	ELLIS COUNTY	20506	SEARS, ROEBUCK AND CO.		\$8,483.16				\$8,483.16
30.	ERATH COUNTY, TEXAS	437	SEARS OPERATIONS LLC			\$994.52			\$994.52	Duplicate	ERATH COUNTY, TEXAS	3794	SEARS HOLDINGS CORPORATION			\$994.52			\$994.52
31.	ERATH COUNTY, TEXAS	3532	SEARS, ROEBUCK AND CO.			\$994.52			\$994.52	Duplicate			SEARS HOLDINGS CORPORATION						
32.	HARRISON CENTRAL APPRAISAL DISTRICT	445	SEARS OPERATIONS LLC			\$4,765.82			\$4,765.82	Duplicate	HARRISON CAD	2948	SEARS HOLDINGS CORPORATION			\$4,765.82			\$4,765.82
33.	HARRISON COUNTY, TEXAS	441	SEARS OPERATIONS LLC			\$890.47			\$890.47	Duplicate	HARRISON COUNTY, TEXAS	2264	SEARS HOLDINGS CORPORATION			\$890.47			\$890.47
34.	HAYS COUNTY, TEXAS	475	SEARS OPERATIONS LLC			\$393.58			\$393.58	Duplicate	HAYS COUNTY, TEXAS	3799	SEARS HOLDINGS CORPORATION			\$393.58			\$393.58
35.	HOOD CAD	20320	SEARS, ROEBUCK AND CO.		\$4,143.91				\$4,143.91	Duplicate	HOOD CAD	20497	SEARS, ROEBUCK AND CO.		\$4,143.91				\$4,143.91
36.	HOPKINS COUNTY	20324	SEARS, ROEBUCK AND CO.		\$2,397.55				\$2,397.55	Duplicate	HOPKINS COUNTY	20500	SEARS, ROEBUCK AND CO.		\$2,397.55				\$2,397.55
37.	IRVING ISD	20350	SEARS, ROEBUCK AND CO.		\$8,456.26				\$8,456.26	Duplicate	IRVING ISD	20360	SEARS, ROEBUCK AND CO.		\$8,456.26				\$8,456.26
38.	MCLENNAN COUNTY	20231	SEARS, ROEBUCK AND CO.			\$12,535.78			\$12,535.78	Duplicate	MCLENNAN COUNTY	20375	SEARS, ROEBUCK AND CO.			\$12,535.78			\$12,535.78
39.	MEXIA INDEPENDENT SCHOOL DISTRICT	7178	SEARS, ROEBUCK AND CO.		\$3,448.92				\$3,448.92	Duplicate	MEXIA INDEPENDENT SCHOOL DISTRICT	7322	SEARS HOLDINGS CORPORATION		\$3,448.92				\$3,448.92
40.	MIDLAND CAD	478	SEARS HOLDINGS CORPORATION			\$18,546.33			\$18,546.33	Duplicate	MIDLAND CENTRAL APPRAISAL DISTRICT	3809	SEARS OPERATIONS LLC			\$18,546.33			\$18,546.33
41.	Tarrant County	20332	Sears, Roebuck and Co.		\$157,404.19				\$157,404.19	Duplicate	Tarrant County	20356	Sears, Roebuck and Co.		\$157,404.19				\$157,404.19
42.	Bell County TAD	7040	Sears Holdings Corporation		\$54,902.65				\$54,902.65	Amended	Tax Appraisal District of Bell County	26093	Sears Holdings Corporation		\$45,297.05				\$45,297.05
43.	Tax Appraisal District of Bell County, Texas	20396	Sears Holdings Corporation			\$48,476.78			\$48,476.78	Amended			SEARS HOLDINGS CORPORATION						
44.	TERRY CAD	544	SEARS OPERATIONS LLC			\$284.90			\$284.90	Duplicate	TERRY CAD	4755	SEARS HOLDINGS CORPORATION			\$284.90			\$284.90
45.	TWIN FALLS COUNTY TREASURER	17198	SEARS HOLDINGS CORPORATION				\$729.00		\$729.00	Duplicate	TWIN FALLS COUNTY TREASURER	20066	SEARS HOLDINGS CORPORATION				\$729.00		\$729.00
46.	WILLIAMSON COUNTY, TEXAS	483	SEARS HOLDINGS CORPORATION			\$77,878.13			\$77,878.13	Duplicate	WILLIAMSON COUNTY, TEXAS	2944	SEARS, ROEBUCK AND CO.			\$77,878.13			\$77,878.13
47.	WILLIAMSON COUNTY, TEXAS	7212	SEARS HOLDINGS CORPORATION			\$73,047.81			\$73,047.81	Duplicate	WILLIAMSON COUNTY, TEXAS	7294	SEARS, ROEBUCK AND CO.			\$73,047.81			\$73,047.81
48.	WILLIAMSON COUNTY, TEXAS	7252	SEARS, ROEBUCK AND CO.			\$73,047.81			\$73,047.81	Duplicate			SEARS, ROEBUCK AND CO.						
49.	YAVAPAI COUNTY TREASURER	12668	SEARS HOLDINGS CORPORATION			\$2,580.01			\$2,580.01	Duplicate	YAVAPAI COUNTY TREASURER	12715	SEARS HOLDINGS CORPORATION			\$2,580.01			\$2,580.01

* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.
** Asserted amount includes any unliquidated amounts.

Exhibit D

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
:
SEARS HOLDINGS CORPORATION, *et al.*, : Case No. 18-23538 (RDD)
:
Debtors.¹ : (Jointly Administered)
-----X

**ORDER GRANTING DEBTORS' TWENTY-SECOND
OMNIBUS OBJECTION TO PROOFS OF CLAIM (PROPERTY TAX CLAIMS)**

Upon the *Debtors' Twenty-Second Omnibus Objection to Proofs of Claim (Property Tax Claims)*, filed September 18, 2020 (the “**Objection**”),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502 under title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), and the Claims Procedures Order for an order (i) disallowing and expunging the Property Tax Claims, and (ii) granting related relief, all as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 130 West 42nd Street, 17th Floor, New York, NY 10036.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Court having held a hearing to consider the relief requested in the Objection on October 15, 2020 (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Court; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

1. The Objection is granted.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Disallowed Property Tax Claim listed on **Exhibit 1** annexed to this Order is disallowed and expunged in its entirety, and each such Disallowed Property Tax Claim shall be deleted from the claims register.
3. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Disputed Property Tax Claims listed on **Exhibit 2** annexed to this Order is disallowed and expunged in its entirety, and each such Disputed Property Tax Claim shall be deleted from the claims register.
4. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Duplicate/Amended Property Tax Claims listed on **Exhibit 3** annexed to this Order is disallowed and expunged in its entirety, and each such Duplicate/Amended Property Tax Claim shall be deleted from the claims register.

5. The disallowance and expungement of the Duplicate/Amended Property Tax Claims does not constitute any admission or finding concerning any of the Surviving Claims listed on **Exhibit 3**, and the Surviving Claims are neither allowed nor disallowed by this Order.

6. Nothing in this Order or in the Objection (i) constitutes any finding or determination concerning the identification of the agreements that were assumed and assigned to Transform Holdco LLC or any of its affiliates (collectively, “**Transform**”) or the liabilities, if any, associated therewith, or (ii) imposes any obligation on Transform to satisfy any of the Property Tax Claims listed on **Exhibits 1-3** hereto, as to which all of Transform’s rights and defenses are expressly reserved.

7. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object to or defend on any basis are expressly reserved with respect to any Property Tax Claim referenced or identified in the Objection that is not listed on **Exhibits 1-3**.

8. The Debtors, the Debtors’ claims and noticing agent, Prime Clerk, and the Clerk of this Court are authorized to take all actions necessary or appropriate to give effect to this Order.

9. The terms and conditions of this Order are effective immediately upon entry.

Dated: _____, 2020
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 3

Duplicate/Amended Property Tax Claims

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 3 - Amended or Duplicate Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Claims to be Disallowed											Surviving Claims								
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Reason for Claim to be Disallowed	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **
1.	ANDERSON COUNTY, TEXAS	440	SEARS OPERATIONS LLC			\$7,029.77			\$7,029.77	Duplicate									
2.	ANDERSON COUNTY, TEXAS	3801	SEARS, ROEBUCK AND CO.			\$7,029.77			\$7,029.77	Duplicate	ANDERSON COUNTY, TEXAS	3818	SEARS HOLDINGS CORPORATION			\$7,029.77			\$7,029.77
3.	ATLANTA ISD	20322	SEARS, ROEBUCK AND CO.		\$1,955.67				\$1,955.67	Duplicate	ATLANTA ISD	20499	SEARS, ROEBUCK AND CO.		\$1,955.67				\$1,955.67
4.	BASTROP COUNTY	2349	SEARS, ROEBUCK AND CO.			\$7,661.93			\$7,661.93	Duplicate	BASTROP COUNTY	4806	SEARS OPERATIONS LLC			\$7,661.93			\$7,661.93
5.	Bell County Tax Appraisal District	391	Sears Holdings Corporation			\$52,288.14			\$52,288.14	Duplicate									
6.	Bell County Tax Appraisal District	3047	Sears, Roebuck and Co.			\$52,288.14			\$52,288.14	Duplicate	Tax Appraisal District of Bell County	4677	Sears Operations LLC			\$52,288.14			\$52,288.14
7.	Bowie CAD	1466	Kmart Stores of Texas LLC			\$109,848.12			\$109,848.12	Duplicate									
8.	Bowie CAD	1474	Kmart Corporation			\$109,848.12			\$109,848.12	Duplicate									
9.	Bowie Central Appraisal District	2129	Sears Operations LLC			\$109,848.12			\$109,848.12	Duplicate	Bowie CAD	418	Sears Holdings Corporation			\$109,848.12			\$109,848.12
10.	Bowie Central Appraisal District	3805	Sears, Roebuck and Co.			\$109,848.12			\$109,848.12	Duplicate									
11.	Bowie CAD	418	Sears Holdings Corporation			\$109,848.12			\$109,848.12	Amended									
12.	Bowie Central Appraisal District	6998	Sears Holdings Corporation			\$115,340.57			\$115,340.57	Amended	Bowie Central Appraisal District, collecting property taxes for The County of Bowie, Texas, The City of Bowie, Texas, and the City of Bowie, Texas	26252	Sears Holdings Corporation			\$21,052.46			\$21,052.46
13.	BRAZOS COUNTY, TEXAS	333	SEARS HOLDINGS CORPORATION			\$27,941.92			\$27,941.92	Duplicate	BRAZOS COUNTY, TEXAS	4808	SEARS OPERATIONS LLC			\$27,941.92			\$27,941.92
14.	BROWN COUNTY APPRAISAL DISTRICT	3373	SEARS OPERATIONS LLC			\$9,022.91			\$9,022.91	Duplicate	BROWN COUNTY APPRAISAL DISTRICT	4717	SEARS, ROEBUCK AND CO.			\$9,022.91			\$9,022.91
15.	CAMERON COUNTY	20247	SEARS, ROEBUCK AND CO.			\$50,821.96			\$50,821.96	Duplicate	CAMERON COUNTY	20413	KMART CORPORATION			\$50,821.96			\$50,821.96
16.	CHEROKEE COUNTY CAD	398	SEARS OPERATIONS LLC			\$3,260.95			\$3,260.95	Duplicate	CHEROKEE COUNTY CAD	2073	SEARS HOLDINGS CORPORATION			\$3,260.95			\$3,260.95
17.	CITY OF ATLANTA	20321	SEARS, ROEBUCK AND CO.		\$1,017.32				\$1,017.32	Duplicate	CITY OF ATLANTA	20498	SEARS, ROEBUCK AND CO.		\$1,017.32				\$1,017.32
18.	CITY OF EAGLE PASS	20382	SEARS, ROEBUCK AND CO.		\$1,492.72				\$1,492.72	Duplicate	CITY OF EAGLE PASS	20495	SEARS, ROEBUCK AND CO.		\$1,492.72				\$1,492.72
19.	CITY OF FRISCO	20315	SEARS, ROEBUCK AND CO.		\$1,080.25				\$1,080.25	Duplicate	CITY OF FRISCO	20496	SEARS, ROEBUCK AND CO.		\$1,080.25				\$1,080.25
20.	CITY OF STEPHENVILLE	20348	SEARS, ROEBUCK AND CO.		\$1,331.85				\$1,331.85	Duplicate	CITY OF STEPHENVILLE	20361	SEARS, ROEBUCK AND CO.		\$1,331.85				\$1,331.85
21.	CITY OF SULPHUR SPRINGS	20319	SEARS, ROEBUCK AND CO.		\$1,205.78				\$1,205.78	Duplicate									
22.	CITY OF SULPHUR SPRINGS	20504	SEARS, ROEBUCK AND CO.		\$1,205.78				\$1,205.78	Duplicate	CITY OF SULPHUR SPRINGS	3574	SEARS, ROEBUCK AND CO.			\$1,205.78			\$1,205.78

* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.
** Asserted amount includes any unliquidated amounts.

Debtors' Twenty Second Omnibus Objection to Claims
Exhibit 3 - Amended or Duplicate Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Claims to be Disallowed											Surviving Claims								
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Reason for Claim to be Disallowed	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **
23.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	7287	SEARS HOLDINGS CORPORATION		\$55,260.99				\$55,260.99	Amended	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	20399	SEARS, ROEBUCK AND CO.			\$41,166.43			\$41,166.43
24.	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	497	SEARS, ROEBUCK AND CO.			\$1,474.56			\$1,474.56	Duplicate	CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT	2319	SEARS HOLDINGS CORPORATION			\$1,474.56			\$1,474.56
25.	Dallas County	20327	Sears, Roebuck and Co.		\$1,059,413.65				\$1,059,413.65	Duplicate	Dallas County	20365	Sears, Roebuck and Co.		\$1,059,413.65				\$1,059,413.65
26.	DENTON COUNTY, TEXAS	2263	SEARS OPERATIONS LLC			\$34,419.06			\$34,419.06	Duplicate	DENTON COUNTY, TEXAS	2267	SEARS, ROEBUCK AND CO.			\$34,419.06			\$34,419.06
27.	EAGLE PASS ISD	20385	SEARS, ROEBUCK AND CO.		\$3,206.60				\$3,206.60	Duplicate	EAGLE PASS ISD	20494	SEARS, ROEBUCK AND CO.		\$3,206.60				\$3,206.60
28.	ELKO COUNTY TREASURER	19073	SEARS, ROEBUCK AND CO.				\$9,369.19		\$9,369.19	Duplicate	ELKO COUNTY TREASURER	20543	SEARS, ROEBUCK AND CO.				\$9,376.19		\$9,376.19
29.	ELLIS COUNTY	20323	SEARS, ROEBUCK AND CO.		\$8,483.16				\$8,483.16	Duplicate	ELLIS COUNTY	20506	SEARS, ROEBUCK AND CO.		\$8,483.16				\$8,483.16
30.	ERATH COUNTY, TEXAS	437	SEARS OPERATIONS LLC			\$994.52			\$994.52	Duplicate	ERATH COUNTY, TEXAS	3794	SEARS HOLDINGS CORPORATION			\$994.52			\$994.52
31.	ERATH COUNTY, TEXAS	3532	SEARS, ROEBUCK AND CO.			\$994.52			\$994.52	Duplicate			SEARS HOLDINGS CORPORATION						
32.	HARRISON CENTRAL APPRAISAL DISTRICT	445	SEARS OPERATIONS LLC			\$4,765.82			\$4,765.82	Duplicate	HARRISON CAD	2948	SEARS HOLDINGS CORPORATION			\$4,765.82			\$4,765.82
33.	HARRISON COUNTY, TEXAS	441	SEARS OPERATIONS LLC			\$890.47			\$890.47	Duplicate	HARRISON COUNTY, TEXAS	2264	SEARS HOLDINGS CORPORATION			\$890.47			\$890.47
34.	HAYS COUNTY, TEXAS	475	SEARS OPERATIONS LLC			\$393.58			\$393.58	Duplicate	HAYS COUNTY, TEXAS	3799	SEARS HOLDINGS CORPORATION			\$393.58			\$393.58
35.	HOOD CAD	20320	SEARS, ROEBUCK AND CO.		\$4,143.91				\$4,143.91	Duplicate	HOOD CAD	20497	SEARS, ROEBUCK AND CO.		\$4,143.91				\$4,143.91
36.	HOPKINS COUNTY	20324	SEARS, ROEBUCK AND CO.		\$2,397.55				\$2,397.55	Duplicate	HOPKINS COUNTY	20500	SEARS, ROEBUCK AND CO.		\$2,397.55				\$2,397.55
37.	IRVING ISD	20350	SEARS, ROEBUCK AND CO.		\$8,456.26				\$8,456.26	Duplicate	IRVING ISD	20360	SEARS, ROEBUCK AND CO.		\$8,456.26				\$8,456.26
38.	MCLENNAN COUNTY	20231	SEARS, ROEBUCK AND CO.			\$12,535.78			\$12,535.78	Duplicate	MCLENNAN COUNTY	20375	SEARS, ROEBUCK AND CO.			\$12,535.78			\$12,535.78
39.	MEXIA INDEPENDENT SCHOOL DISTRICT	7178	SEARS, ROEBUCK AND CO.		\$3,448.92				\$3,448.92	Duplicate	MEXIA INDEPENDENT SCHOOL DISTRICT	7322	SEARS HOLDINGS CORPORATION		\$3,448.92				\$3,448.92
40.	MIDLAND CAD	478	SEARS HOLDINGS CORPORATION			\$18,546.33			\$18,546.33	Duplicate	MIDLAND CENTRAL APPRAISAL DISTRICT	3809	SEARS OPERATIONS LLC			\$18,546.33			\$18,546.33
41.	Tarrant County	20332	Sears, Roebuck and Co.		\$157,404.19				\$157,404.19	Duplicate	Tarrant County	20356	Sears, Roebuck and Co.		\$157,404.19				\$157,404.19
42.	Bell County TAD	7040	Sears Holdings Corporation		\$54,902.65				\$54,902.65	Amended	Tax Appraisal District of Bell County	26093	Sears Holdings Corporation		\$45,297.05				\$45,297.05
43.	Tax Appraisal District of Bell County, Texas	20396	Sears Holdings Corporation			\$48,476.78			\$48,476.78	Amended			SEARS HOLDINGS CORPORATION						
44.	TERRY CAD	544	SEARS OPERATIONS LLC			\$284.90			\$284.90	Duplicate	TERRY CAD	4755	SEARS HOLDINGS CORPORATION			\$284.90			\$284.90
45.	TWIN FALLS COUNTY TREASURER	17198	SEARS HOLDINGS CORPORATION				\$729.00		\$729.00	Duplicate	TWIN FALLS COUNTY TREASURER	20066	SEARS HOLDINGS CORPORATION				\$729.00		\$729.00
46.	WILLIAMSON COUNTY, TEXAS	483	SEARS HOLDINGS CORPORATION			\$77,878.13			\$77,878.13	Duplicate	WILLIAMSON COUNTY, TEXAS	2944	SEARS, ROEBUCK AND CO.			\$77,878.13			\$77,878.13
47.	WILLIAMSON COUNTY, TEXAS	7212	SEARS HOLDINGS CORPORATION			\$73,047.81			\$73,047.81	Duplicate	WILLIAMSON COUNTY, TEXAS	7294	SEARS, ROEBUCK AND CO.			\$73,047.81			\$73,047.81
48.	WILLIAMSON COUNTY, TEXAS	7252	SEARS, ROEBUCK AND CO.			\$73,047.81			\$73,047.81	Duplicate			SEARS, ROEBUCK AND CO.						
49.	YAVAPAI COUNTY TREASURER	12668	SEARS HOLDINGS CORPORATION			\$2,580.01			\$2,580.01	Duplicate	YAVAPAI COUNTY TREASURER	12715	SEARS HOLDINGS CORPORATION			\$2,580.01			\$2,580.01

* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.
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